REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

(ABKARI AND OPIUM)

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

FINANCIAL YEAR 1904-1905.

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II
Ground floor

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1905.

No. 4538 OF 1905.

From

THE HONOURABLE MR. J. L. JENKINS, M.A., I. C. S.,
Commissioner of Customs, Salt, Opium and A'bkári,
Bombay;

To

THE HONOURABLE MR. R. A. LAMB, C.I.E., I. C. S.,
Secretary to Government, Revenue Department,
Bombay.

Poona, 22nd July 1905.

SIR,

INTRODUCTION.

I have the honour to submit the following report on the administration of the Excise Department (A'bkári and Opium) of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1904-05. As in the previous year, the facts and figures relating to opium as an item of Excise revenue of the Presidency proper have been included in this report, the Imperial Opium revenue having been dealt with separately in the report on the administration of the Opium Department of the Presidency, including Sind and Aden, which has already been submitted to Government.

Personnel of the Department.

2. I was in charge of the Department throughout the year under report.

CHAPTER I.—SOURCES OF REVENUE.

SOURCES OF REVENUE.

3. The principal sources of the Excise revenue of this Presidency are—

(*a*) the manufacture and sale of country liquor, which term is to be understood as inclusive of toddy, but exclusive of all country liquors excised at the tariff rates referred to under clause (*b*) below;

(*b*) the sale of foreign imported liquors, and the manufacture and sale of malt liquors, and of certain special descriptions of country liquors excised at rates leviable under the Indian Tariff Act on liquors imported from foreign countries;

(*c*) the manufacture and sale of hemp drugs;

(*d*) the sale of opium and its preparations for home consumption.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

SYSTEMS OF ADMINISTRATION.

Corrections to be made in the Government of India Excise Memoranda shown in appendices.

4. In conformity with the orders of the Government of India a description of the various systems under which the excise is administered in this Presidency has been omitted from this Report, and short notes showing the corrections and alterations necessary to make the Chapters of the Government of India Memoranda on "Intoxicating Liquors," "Hemp Drugs" and "Opium" relating to this Presidency, correct with reference to the facts and figures of the year under report have been attached as Appendices A, B and C.

Changes during the year.

5. There were no material changes during the year under report in the systems and arrangements under which the Excise revenue from country and foreign liquors, toddy, hemp drugs and opium was realised in the Presidency proper, except in the following respects:—

(1) Maximum prices were fixed for the retail sale of country spirit in the districts of Poona, Sátára and Belgaum.

(2) The single shop system of opium vend which obtained in the districts of Thána, Kolába, Ratnágiri, Belgaum, Dhárwár, Kánara, Bijápur and Sátára was extended to the city of Bombay and the district of Khándesh.

(3) The duty on Charas was raised from Rs. 2 to Rs. 6 per seer of 80 tolas with effect from the 1st April 1904.

SYSTEMS OF ADMINISTRATION.

(4) The rates for opium issued from Government depôts were raised from time to time during the year as shown below :—

				With effect from the
Sind, Aden, Rájkot, Sádra, Pálanpur, Baroda Cantonment, Ahmedabad, Kaira, Panch Mahals, Broach and Surat.	from Rs.	12	to Rs. 13	1st April 1904.
	„	13	to „ 14	15th July 1904.
	„	14	to „ 16	10th March 1905.
Bombay City	„	11½	to „ 13	1st April 1904.
	„	13	to „ 14	15th July 1904.
	„	14	to „ 16	10th March 1905.
Rest of the Presidency	„	11½	to „ 12½	15th July 1904.
	„	12½	to „ 14½	10th March 1905.

(5) The Native States whose A'bkári revenue had been leased to the British Government for a period of ten years ending the 31st July 1904 almost all accepted the extension of the leases for a further period of ten years ending the 31st July 1914. The hemp drugs leases with these States were also extended up to the 31st March 1906. The Cambay Darbár having, however, declined to agree to the renewal of the A'bkári lease the management was restored to the Darbár on the 1st August 1904.

6. Appendix D shows the various rates of still-head duty and tree tax and the maximum selling prices of country spirit and toddy in force at the end of the year under report. These rates and prices were the same as in the previous year except that in a part of the Ratnágiri District, where the trees were damaged by locusts, the tree tax was levied at the reduced rate of Rs. 5 per tree; and that in the districts of Poona, Sátára and Belgaum fixed maximum selling prices were re-introduced. Details of the minimum revenue guaranteed for each of the districts in the Bombay Presidency, where the district monopoly system was in force, are also shown in this Appendix.

A'bkári map.

7. The map appended to this report is intended to illustrate the distribution of the various country spirit revenue systems, and the extent to which they respectively applied at the end of the 31st March 1905. It includes Native States in which either the A'bkári revenues have been leased to the British Government, or the A'bkári system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs.

CHAPTER III.—COUNTRY SPIRIT.

COUNTRY SPIRIT.

Use of different descriptions how distributed.

8. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the district of Thána and three tálukas (Panvel, Karjat and Pen) of the Kolába District, where certain restrictions have been imposed under Bombay Act III of 1892 since the 23rd March 1893. But in view of the fact that large quantities of mhowra flowers are imported into the districts of Broach and Násik (except the Peint Táluka) and the tálukas of Párdi, Bulsár and Chikhli of the Surat District for the purpose of illicit distillation, the restrictions have been extended to these areas by recent legislation.

In the Town and Island of Bombay and in the tálukas of Sálsette and Bassein of the district of Thána both mhowra spirit and toddy spirit are sold. Throughout the Ratnágiri District and in the coast tálukas of Kánara, where toddy spirit is principally sold, the sale of mhowra spirit is permitted only at such shops as the Collector may specify. Spirit made from sugarcane molasses was used to a small extent in the Dhárwár District.

Working of the District Monopoly System.

9. The country spirit farms of the districts of the Panch Mahals, Broach, Surat, Násik, Ahmednagar, Sholápur, Bijápur, Dhárwár, Kánara (above and below ghâts) and Ratnágiri, which expired on the 31st March 1904, were continued to the holders for the year under report; while those of the districts of Ahmedabad, Kaira, Thána and Kolába and Sankheda Mewas, which expired on the 31st July 1904, were renewed to the same farmers for the period of eight months ending the 31st March 1905 in order that subsequent contracts may run for the financial year. The minimum guarantees fixed for these farms were the same as in the previous year in all cases except two. That for the Kaira farm was reduced from Rs. 45,000 to Rs. 21,000 per annum for the eight

months ending 31st March 1905 partly owing to a large decrease in the sales of country spirit in the Kaira District proper, but chiefly because of the assumption by the Cambay State of its A'bkári management from the 1st August 1904. The guarantee for the Dáhánu, Umbargaon and Jawhar farm in the Thána District was raised from Rs. 95,000 to Rs. 1,05,000 per annum for the eight months. There was no change in the sources of supply to these farms except in the Násik District, where owing to the failure of the water supply at the local distillery the contractor had in the closing month of the year to obtain 6,691½ gallons of liquor of 25° U. P. strength from the Uran Distilleries, which also supplied the marginally noted quantities of mhowra spirit to the Ratnágiri District, the stocks of toddy spirit in that district having run short on account of the serious injury caused by locusts to the toddy trees in the previous year.

6,353 gallons of 25° U. P.
7,017 „ of 60° U. P.

Receipts from still-head duty.

10. The total receipts from still-head duty in the Presidency proper amounted to Rs. 76,07,467 as shown in detail in column 7 of the Imperial Form No. 1 appended to this Report, as compared with Rs. 67,34,627 in the previous year, thus showing an increase of Rs. 8,72,840. The most noticeable increases in the districts worked under the "District Monopoly System" were in Surat (Rs. 1,40,790), Broach (Rs. 97,199), Dhárwár (Rs. 41,805), Sholápur (Rs. 26,765), Bijápur (Rs. 20,748), and Ratnágiri (Rs. 17,640). The revenue from still-head duty increased in the city of Bombay by Rs. 58,841 and in the districts of Belgaum, Poona, Sátára and Khándesh, where the separate shop system was in force, by Rs. 65,803, Rs. 3,25,485, Rs. 24,665 and Rs. 1,03,047 respectively. These increases are attributable to the causes noticed in paragraph 22. Thána and Kolába show decreases of Rs. 32,901 and Rs. 19,116 respectively. The decrease in Thána is due to the fact that during the last four months (April to July 1904) of the triennial contracts which ended on the 31st July 1904 and during the next eight months (August 1904 to March 1905) for which the contracts were extended, smaller quantities of mhowra spirit were removed from the Uran distilleries owing to uncertainty as to the renewal of the contracts. The decrease in Kolába is due to the fact that a portion of the amount of the minimum guarantee for the first four months of the year under report was paid in February and March of the previous year. There was no corresponding decrease in the sales of country spirit in these districts.

Deficiencies in the minimum guarantees made good.

11. The deficiencies in the minimum guarantees made good by the farmers (including the retail vendors of the Khándesh District) amounted during the year under report to Rs. 1,19,813, out of which Rs. 1,02,572 were paid by the retail vendors in Khándesh and the rest by the Kaira farmers. The deficiency in Khándesh, amounting to about 12 per cent. of the guarantee, may be taken as representing the sum paid by shop-keepers for the privilege of vend. In the previous year the deficiency payments amounted to Rs. 92,509.

Working of the Contract Distillery and separate shop system.

12. This system which was introduced in the Belgaum District on the 1st August 1902 and in the districts of Poona, Sátára and Khándesh on the 1st April 1903 was continued there during the year under report.

Supply of country spirit to Poona, Sátára, Belgaum and Khándesh districts.

Tenders were as usual invited for the manufacture and supply of country spirit to these districts and the villages of the Native States attached thereto for Abkári management for the year under report.

The rates accepted by Government for the supply of spirit to the four districts for the year under report and in the previous year were as follows :—

Districts.	When delivered at the	25° U. P. per Gallon.		60° U. P. per Gallon.	
		1904-05.	1903-04.	1904-05.	1903-04.
		As. p.	As. p.	As. p.	As. p.
Poona ...	Mundhwa Distillery ...	8 0	8 6	...	...
Sátára ...	Sátára do. ...	9 0	9 3	5 0	7 6
Belgaum ...	Belgaum do. ...	9 0	9 6	4 6	4 6
	Chikodi Depôt	10 0	10 6	5 6	5 6
	Gokák do.	10 0	9 6	5 6	4 6
Khándesh ...	Dhulia and Dhadgaon Distilleries.	10 0	10 0	5 0	5 0
	Jalgaon Depôt ..	11 6	11 6	6 6	6 6
	Nandurbár do. ...	11 6	11 6	6 6	6 6

COUNTRY SPIRIT.

Retail vend arrangements in Poona, Sátára, Belgaum and Khándesh.

13. As in the previous year, the right of retail vend of country spirit in each shop separately or in group of shops was sold in the districts of Poona, Sátára and Belgaum for a period of one year, the retail vendors being bound, as usual, to obtain their supplies at the sanctioned rates from the contract distillers only. They were further bound in the year under report to sell the spirit at fixed maximum prices which were the same as those formerly prescribed in these districts under the District Monopoly licenses. This restriction was re-imposed because its absence had, as observed in para. 13 of my last Excise Administration Report, enabled retail vendors to charge extravagant prices, the result of which was a considerable diminution in licit sales of country liquor which was to a great extent replaced in Poona by Mr. Ghaswala's rum excised at tariff rates and by cheap imported spirits sold at comparatively low prices.

14. The shops in the district of Khándesh were, as in the previous year, generally granted to those persons who by tender guaranteed the highest sales. Licenses were as far as possible given for single shops or small groups of shops when that course involved no manifest sacrifice of revenue. More than half the district was thus served during the year under report, whereas in the previous year only two tálukas were so served.

Revenue from license fees for sale of country spirits in Poona, Sátára and Belgaum.

15. The revenue from license fees in the districts of Poona, Sátára and Belgaum amounted in the year under report to Rs. 1,54,571, Rs. 18,354 and Rs. 40,937 respectively against Rs. 2,96,318, Rs. 34,150 and Rs. 34,974 respectively in the previous year. But these figures represent the actual realisations as shown in the Imperial Form No. I and not the amounts agreed to be paid for the year by the various licensees, the latter figures being Rs. 1,18,171 in Poona, Rs. 16,143 in Sátára and Rs. 30,369 in Belgaum as compared with the realisable amounts of Rs. 2,86,315, Rs. 41,809 and Rs. 38,682 in Poona, Sátára and Belgaum respectively in the previous year. These decreases are attributable partly to the prescription of maximum selling prices in these districts and partly to a revulsion from the high speculative bids made in the previous year when the system was first introduced. The decreases in Poona and Belgaum of Rs. 1,68,144 and Rs. 8,313 respectively have, however, been more than fully made up by the increased receipts of Rs. 3,25,485 in Poona and Rs. 65,803 in Belgaum under still-head duty. The decrease in Sátára of Rs. 25,666 has not, however, been fully recouped by the receipts from still-head duty, the increase in which was only Rs. 24,665.

The subjoined table shows the various charges on liquor paid by retail vendors, the fixed maximum prices and the difference between the two items per gallon of 25° U. P. Charges not definitely ascertainable, such as cost of transport, servants' wages, interest on capital involved, lighting and the like, have not been included.

District.	Amount of yearly license fees (1904-05).	Gallons 25° U. P. sold in 1904-05.	Incidence of license fee per gallon.	Cost of liquor at distillery per gallon.	Still-head duty per gallon.	Total cost per gallon.	Maximum selling price per gallon.	Difference between column 7 and column 8.
1	2	3	4	5	6	7	8	9
	Rs.	Gallons.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Poona	1,18,171	149,510	0 12 8	0 8 0	3 15 0	5 3 8	5 4 0	—0 0 4
Sátára	16,143	31,278	0 8 3	0 9 0	3 10 0	4 11 3	5 0 0	—0 4 9
Belgaum	30,369	67,322	0 7 3	0 9 0	3 14 0	4 14 3	5 4 0	—0 5 9

From the above it will be seen that the incidence of the main charges per gallon of 25° U. P. was less than the maximum selling price by 4 pies in Poona, by 4 annas 9 pies in Sátára and by 5 annas 9 pies in Belgaum. It may also be noted that the incidence of taxation (duty and fees) per gallon of *London proof* was Rs. 6-4-11 in Poona, Rs. 5-8-4 in Sátára and Rs. 5-12-4 in Belgaum compared with the Tariff rate of Rs. 6 per gallon.

Minimum revenue guaranteed in Khándesh.

16. The minimum revenue guaranteed by the several retail vendors in the Khándesh District amounted in the year under report to Rs. 8,07,485 against Rs. 5,17,640 in the previous year. The actual receipts from still-head duty and the amounts paid during the year to make up the minimum guarantees have been stated in paragraphs 10 and 11 above.

License fees for sale of country spirit in Bombay.

17. The revenue from "License fees for sale of country spirits" realised in the city of Bombay amounted in the year under report to Rs. 9,99,214 as

compared with Rs. 5,79,544 in the previous year. The increase of Rs. 4,19,670 is due to the fact that the country spirit licenses in the City which expired on the 31st July 1904 were issued for a period of 3 years and 8 months in order to make them concurrent with the financial year. Consequently the license fees due for the first eight months, ending the 31st March 1905, and a portion of the license fees due for the financial year 1905-1906, were under the terms of the licenses paid during the year under report. COUNTRY SPIRIT.

18. The revenue from the outstill or lump farming system (realised only in the Deesa Cantonment) and from other miscellaneous items amounted to Rs. 7,275 and Rs. 5,002 respectively, as against Rs. 5,625 and Rs. 19,889 in the previous year. Revenue from outstill farming system and other miscellaneous country spirit receipts.

19. The statistics furnished in columns 12 to 15 of Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages of the Native States, the A'bkári management of which has been made over to the British Government. Issues of liquor from distilleries.

20. The number of shops licensed for the sale of country spirits in the several districts of the Presidency was 2,521 against 2,473 in the previous year—an increase of 48 shops. The net increase is wholly due to the Khándesh District, where 48 shops which were closed during the late famine and for which no offers were made during the previous year were taken up during the year under report. There was an increase of one shop in each of the districts of Belgaum, Ratnágiri and Kolába against a decrease of two shops in Surat and one in Bijápur. Number of country spirit shops.

21. Appendix E shows (1) the consumption of country spirit, (2) the rate of consumption per head of population, (3) the total A'bkári revenue, and (4) the incidence of taxation per head of population in each district of the Presidency during the year under report, contrasted with the average consumption of liquor and incidence of taxation for the preceding five years. Consumption of country spirit and incidence of taxation.

22. The total sales of country spirit were greater by 376,381 gallons of 25° U. P. than those of the previous year and by 663,252 gallons than the average sales for the preceding five years. The increase occurred in all the districts except Kaira and Násik, which showed a decrease of 43 and 1,529 gallons respectively. The districts showing noticeable increases in the year under report as compared with the previous year are Khándesh (80,907 gallons), Poona (76,498 gallons), Thána (47,558 gallons), Surat (46,816 gallons), Broach (19,812 gallons), Bombay (17,401 gallons), Kolába (17,263 gallons), Belgaum (12,865 gallons), Dhárwár (12,290 gallons), Ratnágiri (10,937 gallons) and Sátára (10,873 gallons). These increases are generally attributable to the improvement in the condition of the labouring classes consequent on a good season and to the celebration of more marriages. In the districts of Poona, Sátára and Belgaum the increase was principally due to a considerable reduction in the selling prices of country spirit caused by the fixing of maximum selling prices. The increase in Khándesh is ascribable among other causes to more efficient supervision and control over licensed shop keepers and the prevention of illicit distillation. For the current year (1905-1906) the still-head duty has been raised throughout the greater part of Khándesh, and the question whether the duty should not be enhanced in the other districts which show increased consumption is under consideration. Consumption of country spirit.

23. During the year under report the rate of consumption of country spirit per head of population according to the census of 1901 was 9·4 drams compared with 7·3 drams—the average of the previous five years. The rate was, as usual, highest in Bombay, where it amounted to 45·2 drams, contrasted with the average of 41 drams for the preceding five years. It was lowest in Kaira being 0·7 dram, the average rate which has prevailed for the previous five years. In Surat and Thána it was 28 drams and 26·7 drams respectively against 20·5 and 22·8 drams. In the remaining districts it varied from 14·1 drams in Broach to 1 dram in Sátára compared with the average of 8·6 drams in Broach and 0·7 dram in Sátára for the previous five years. Rate of consumption of country spirit.

24. Toddy spirit was manufactured, as in the previous years, only in Bombay, Ratnágiri and Kánara, and the outturn in Bombay and Ratnágiri showed a decrease of 880 gallons and 32,110 gallons respectively, while in Outturn of toddy spirit in Bombay, Ratnágiri and Kánara.

COUNTRY SPIRIT.

Kánara it showed an increase of 2,387 gallons. The decrease in Bombay is insignificant and that in Ratnágiri was due to deficiency in yield owing to the serious damage done to toddy trees by locusts—which, as already mentioned, necessitated the importation of Mhowra spirit from Uran distilleries. The increase in Kánara is due to the fact that more trees were tapped for distillation during the year under report in order to meet the increased demand for toddy spirit. The toddy used for distillation was drawn wholly from cocoanut and brab trees. In Bombay 5·7 gallons, in Kánara 6·3 and in Ratnágiri 7·5 gallons were on an average required to manufacture one gallon of spirit of strength of 25° U. P. against 6 gallons, 6·1 gallons and 7·1 gallons in Bombay, Kánara and Ratnágiri respectively in the previous year. All the nine distilleries in the Ratnágiri District were worked during the year by the country spirit farmers themselves, the number of distilleries worked by them during the previous year being four. Out of the three distilleries in Kánara, two were worked by the farmers against one in the previous year. The working of these distilleries by the farmers was satisfactory.

Working of the Mhowra Flowers Act in the Thána and Kolába Districts.

25. The provisions of the Mhowra Flowers Act, which applied during the year under report to the Thána and Kolàba Districts only were well understood by the people. The period of Mhowra vacation allowed by section 18-A of the Act was extended to the 15th May 1904 by Government Notification No. 2978, dated the 19th April 1904, on account of the lateness of the crop. The number of prosecutions under the Act in the Thána District decreased from 166 in the previous year to 7 in the year under report. In the Kolába District the number of prosecutions was 4 as compared with 20 in the previous year. This striking decrease is attributed to the almost complete failure of the Mhowra crop which was devoured by locusts.

TODDY.

CHAPTER IV—TODDY.

Revenue from toddy.

26. The revenue from toddy amounted to Rs. 16,50,804 against Rs. 15,52,000 in the previous year—an increase of Rs. 98,804. The principal items of this revenue are tree-tax and license fees for the sale of toddy.

Receipts from tree-tax.

27. The receipts from tree-tax are made up, as shown in columns 13 to 15 of the Imperial Form No. 1, of the tax :—

(*a*) on trees tapped for toddy used for distillation only ;

(*b*) on trees tapped both for sale of raw toddy and for distillation ; and

(*c*) on trees tapped for sale of raw toddy alone ;

and amounted to Rs. 9,99,477 as compared with Rs. 9,74,976 in the previous year Of the total collections of Rs. 9,99,477, Rs. 97,313 were realized under the head (*a*) in the districts of Ratnágiri and Kánara (coast), Rs. 1,95,754 under the head (*b*) in the City of Bombay only and Rs. 7,06,410 under the head (*c*) in the several districts in this Presidency as compared with Rs. 96,307, Rs. 1,85,661 and Rs. 6,93,008 realized under these respective heads in the previous year. The increase under (*a*) is wholly in the Kánara District, where the receipts exceeded those of the previous year by Rs. 3,973. The causes of this increase and those which led to the decrease of Rs. 2,967 in the Ratnágiri District are given in paragraph 24 above. The increase under the head (*b*), *i. e.*, Rs. 10,093 in Bombay is attributable to the fact that a larger number of trees were tapped for raw toddy, owing to a greater demand for the beverage consequent on the revival of local industries. Among the districts falling under the head (*c*) Surat, Thána, Dhárwár and Bijápur exhibit increases of Rs. 16,209, Rs. 14,584, Rs. 12,570 and Rs. 8,979 respectively, whereas Sholápur, Ratnágiri, Poona and Belgaum show decreases of Rs. 10,283, Rs. 8,128, Rs. 6,576 and Rs. 3,463 respectively. The increases are due to the fact that more trees were tapped during the year under report in order to meet the increased demand for raw toddy. The decrease in Sholápur is attributed to decreased consumption of toddy and consequent fewness of trees tapped. The decrease in Ratnágiri is due partly to the difficulty of getting good trees, a large number having been damaged by locusts and partly to the reduction of the rate of tree-tax in some cases in the Dápoli Táluka and Guhagar Petha. The decrease in Poona and Belgaum is explained by the fact that a much smaller number of trees were tapped, the demand for toddy having been curtailed by the fact that country spirit was obtainable at lower rates than in the previous year.

TODDY.

28. The revenue under "License fees for sale of toddy" amounted to Rs. 6,41,325 against Rs. 5,67,132 in the previous year—an increase of Rs. 74,193. The increase was chiefly in Bombay (Rs. 54,065), Belgaum (Rs. 25,424), Bijápur (Rs. 13,700), Surat (Rs. 13,515) and Broach (Rs. 5,122). The increase in Bombay was due to the same cause as has been given for the increase of country spirit license fees in Bombay in paragraph 17. The increases in other districts were due to keener competition at the auction sales. The districts showing marked decreases are Sholápur (Rs. 22,276), Ratnágiri (Rs. 8,992) and Kánara (Rs. 8,228). The decrease in Sholápur is due to the fact that the bids offered for some of the shops in the previous year were speculative, and that there was less competition at the sales during the year under report. The decrease in Ratnágiri is ascribed to the closure of some of the shops for want of bidders and to lower bids received for some of them owing to the scanty supply of toddy. The decrease in Kánara is due to want of competition at the auction sale.

Revenue from license fees for sale of toddy.

29. The deficiency in the minimum guaranteed revenue made good by the farmer of the toddy revenue of the above-ghát tálukas of the Kánara District (where this system obtains) on account of tree-tax was Rs. 1,372 against Rs. 1,604 in the previous year. Other miscellaneous receipts under toddy amounted to Rs. 8,630 against Rs. 8,288 in the previous year.

Deficiency in the minimum guarantee for toddy farms and other miscellaneous receipts.

30. The total number of trees licensed to be tapped in the Presidency proper during the year under report and in the previous year are contrasted below:—

Number of trees licensed to be tapped.

			Cocoanut.	Brab.	Date and wild palm.	Total.
Trees tapped for raw toddy in all districts except Bombay, *vide* Appendix F.	1904-1905		12,416	6,296	216,518	235,230
	1903-1904		12,321	7,293	211,631	231,245
Trees tapped for sale of toddy as well as for distillation in Bombay only.	1904-1905		13,242	726	4,850	18,818
	1903-1904		12,075	842	5,188	18,105
Trees tapped for distillation only in Ratnágiri and Kánara.	Ratnágiri	1904-1905 ...	9,568*	...	...	9,568
		1903-1904 ..	10,312	...	...	10,312
	Kánara	1904-1905 ...	2,039	...	...	2,039
		1903-1904 ...	1,638	...	...	1,638

In all districts except Ratnágiri and Kánara licenses for tapping trees and for sale of toddy at shops, &c., were granted during the year under report for the year commencing on 1st August and ending on 31st July as directed in Government Resolution No. 797, dated the 4th February 1903. The figures given above for the year under report are therefore made up of the number of trees tapped for four months from April to July 1904 of the Revenue year 1903-1904 and for eight months from August 1904 to March 1905 of the Revenue year 1904-1905. Figures for the previous year, taken for comparison, have also been similarly obtained. The comparison effected by this method is fairly accurate so far as the number of trees are concerned, but these figures do not represent the exact number of trees for which the amount of tree-tax shown in paragraph 27 above was realized; because the amount shown as actually realized during the year under report includes the last instalment of tree-tax paid on trees tapped during the previous financial year, whereas it does not include the amount of the last instalment on the trees tapped during the year under report.

It will be seen from the above figures that the number of trees tapped for raw toddy increased during the year under report by 3,985 trees and of those tapped for raw toddy and distillation together by 713 trees. The number of

* Exclusive of 349 trees licensed for tapping for one month only (March 1905) on payment of the proportionate rate of tree-tax (*vide* Government Resolution, Revenue Department, No. 1760, dated 2nd March 1905).

TODDY.

trees tapped for distillation in the Kánara District also increased by 401 trees, but that of trees tapped for the same purpose in the Ratnágiri District decreased by 744 trees.

Trees tapped in Sálsette in Thána District for supply of toddy to Bombay.

31. The number of date trees tapped during the year under report in the Sálsette Táluka of the Thána District for the supply of toddy to the toddy shops in Bombay was 1,400 against 900 in the previous year. The increase is attributed to the diminution of the number of date trees in Bombay and their poor yield in the year under report. The rate of tree-tax in Sálsette and Bombay was the same.

Raw toddy. Licenses for the sale of raw toddy.

32. Appendix F shows (1) the number of licenses granted (*a*) for domestic consumption, (*b*) for sale at tree-foot booths, and (*c*) for sale at shops; (2) the number of trees licensed to be tapped; and (3) the quantity of toddy reported to have been sold at shops during the four and eight months of the year under report included in the Revenue years 1903-1904 and 1904-1905.

Domestic consumption licenses, Tree-foot booth licenses, and Shop licenses.

33. It will be seen that the number of licenses granted for domestic consumption increased from 6,941 in the previous year to 8,329 in the year under report or by 1388, and that for the sale of toddy at tree-foot booths rose from 299 to 306 or by 7, whereas the number of licenses issued for the sale of toddy at shops decreased from 1,229 to 1,213 or by 16. Most of the increase in the domestic consumption licenses was in Surat, where 1,412 such additional licenses were granted during the year chiefly to members of aboriginal tribes. The variations in the other districts were insignificant. The increase in the number of tree-foot booth licenses was inconsiderable and requires no particular notice and the same remarks apply to toddy shop licenses.

Consumption of toddy.

34. The total sales of toddy increased during the year under report by 140,469 gallons. The most noticeable increases were in Surat (236,498 gallons), Bijápur (98,990 gallons) and Thána (38,825 gallons), while the districts showing marked decrease in consumption were Ratnágiri (94,121 gallons) and Poona (71,738 gallons). These increases and decreases have been explained in paragraph 27 above. These figures of sales cannot, however, be accepted as entirely accurate, as they have been extracted from the accounts furnished by the licensed vendors and do not include the quantities of toddy drawn under domestic consumption licenses.

FOREIGN LIQUORS, &c., EXCISED AT TARIFF RATES.

Chapter V.—Foreign Liquors and Indian Manufactured Liquors excised at Tariff Rates.

Revenue from foreign liquors and Indian manufactured liquors excised at tariff rates.

35. The revenue under this head is chiefly made up of (1) license fees for the sale of imported liquors and of liquors of Indian manufacture excised at the tariff rates; and (2) duty on spirits manufactured in India and excised at the tariff rates. The revenue from the former source amounted during the year under report to Rs. 2,44,232 against Rs. 1,52,273 in the previous year and from the latter to Rs. 35,199 against Rs. 90,105 realised in the previous year. The

License fees.

increase (Rs. 91,959) in license fees occurred in almost all districts, but chiefly in Bombay (Rs. 43,690) and Poona (Rs. 21,208). The increase in Bombay is attributable to the same cause as has been given in paragraph 17 for the increase in the country spirit license fees in that City. Most of the increase in Poona and other districts is due to advance collections, made during the year under report, of the enhanced license fees payable for the current year. The

Duty.

decrease of Rs. 54,906 in duty collections is mainly due to the fact that, for the reasons given in the next paragraph, the issues of rum from Mr. Ghaswalla's distillery were considerably smaller than in the previous year. The duty on malt liquors also decreased by Rs. 3,466. The causes of this decrease have been given in paragraph 39.

Operations at the Rum Distillery at Mundhwa near Poona.

36. During the year under report 555 gallons of rum manufactured at Mr. K. A. Ghaswalla's distillery were issued on payment of duty at the Sea Customs Tariff rate for sale in the foreign liquor shops in Bombay, Poona and Belgaum as compared with 10,711 gallons issued in the previous year. This large decrease is due to a restriction of the consumption of this rum in Poona, where it ceased to compete successfully with ordinary country spirit which was sold during the year under report at considerably lower rates, consequent on the

re-introduction of maximum selling prices. The quantity of rum issued from the distillery during the period of four months ending 31st July 1904 for supply to Mr Ghaswalla's two foreign liquor shops in Bombay was only 25 gallons of London proof strength against 386 gallons of the same strength in the previous year. These shops were granted to Mr. Ghaswalla as a special case, in order that he might find an outlet for his rum and thus be able to carry on his sugar refinery with profit, but the experiment having failed to produce the desired results, the two licenses were withdrawn from the 1st August 1904 and disposed of in the usual way. Mr. Ghaswalla did not succeed in retaining the contract for the supply of his rum as country spirit to the Sátára District to which he had issued during the previous year 14,618 gallons of London proof strength but as he had obtained Commissariat contracts for the supply of his rum and sugar his license for the manufacture and wholesale sale of rum at his distillery at Mundhwa was renewed to him for a further period of three years from the 1st August 1904. During the year under report Mr. Ghaswalla supplied 1,884 gallons of rum to the Commissariat Department.

Temporary license granted in Bombay for the manufacture of malt liquors.

37. During the year under report a temporary license for two months commencing from the 1st March 1905 was granted to Messrs. Fleming, Shaw and Company for the purpose of ascertaining whether a drinkable beer or stout could be produced in this country from malt and hop extract, the patent property of the British Beer Breweries imported from England (*vide* Government Resolution, Revenue Department, No. 1573, dated 23rd February 1905). The stock of malt liquor manufactured under this license was destroyed at the expiration of the term of the license.

Manufacture of eau-de-cologne.

38. During the year under report 72 gallons of eau-de-cologne of the strength of 34° O.P. and above were manufactured at the Dádar Distillery against 60 gallons and 6 pints in the previous year, the liquor used being foreign rectified spirit of wine on which customs duty at the Indian Tariff rate was paid.

Imports and consumption of foreign liquors.

39. Appendix G shows the quantities of foreign liquors imported into the Bombay City by sea and sold there by foreign liquor licensees during the year under report. The imports of fermented liquors increased by 363,096 gallons, against the decrease of 87,464 gallons in the previous year. The imports of spirits of wine and other non-potable spirits also increased by 21,108 gallons and those of liqueurs by 18 gallons. The imports of wines and spirits (potable) show a slight decrease of 154 and 598 gallons respectively.

Issues from Dapuri Brewery.

The issues of malt liquors from the brewery at Dapuri, near Poona, were less by 65,077 gallons than in the previous year. This decrease is attributed to increased imports of foreign fermented liquors due to the fact that the regimental canteens in Poona and up-country and other customers prefer beer of British manufacture. It is so alleged that the Indian Railways have given preferential rates over their lines to imported beer.

Consumption of foreign liquors.

40. The sales of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay entered in Appendix G are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of section 16 of the Bombay Abkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *bonâ fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required under clause (*a*), section 12 of the Act, for the transport of foreign liquors, I am unable to state how much of the liquor entered in the abovementioned appendix as sold by the wholesale licensees passed into consumption within the Presidency or was exported to other provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona and other stations is bought by shop-keepers at other stations in and beyond the Presidency. Thus, some of the foreign liquor shop-keepers in Káthiáwár, Pálanpur, Mahi Kántha, the Nizám's Territory, the Berárs, Central Provinces and even Madras get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona firms to Government officers and others at out-stations.

FOREIGN LIQUORS, &c., EXCISED AT TARIFF RATES.

Trade in denaturalized spirits.

41. Appendix H shows (1) the quantities of (*a*) imported and (*b*) locally produced denaturalized spirits passed into consumption at the favourable 5 per cent. *ad valorem* rate of duty during the year under report, and (2) the country or province from which the spirits were imported. No denaturalized spirit was produced in the Bombay Presidency, nor was any such spirit imported into this Presidency from other provinces in India for exportation. The total quantity imported from foreign countries was 33,993 gallons against 13,905 gallons in the previous year; an increase of 20,088 gallons. This increase is attributable to (1) the extension of the industry of furniture making in which these spirits are used for preparing varnishes and polishes, (2) the increased use of American stoves and Kitson's and other incandescent lamps in which these spirits are employed, and (3) the use of the spirits in the Match factory at Ahmedabad. No denaturalized spirit was imported during the year under report from other Indian provinces for local consumption.

Number of licenses issued for the sale of denaturalized spirits.

42. The total number of licenses issued in the year under report for the sale of denaturalized spirits was 38 in the City of Bombay and 30 in the mofussil against 37 and 34 licenses respectively in the previous year.

Licenses for the sale of imported liquors and country spirits excised at tariff rates.

43. The number of hotels, refreshment rooms and shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at tariff rates during the year under report was 426 against 420 in the previous year. There was an increase of one in the number of hotel licenses. Two new licenses were granted in Poona while one was withdrawn in. Khándesh. Two additional refreshment room licenses were granted in Khándesh and one in Poona. The total number of retail licenses decreased by three. One was withdrawn in each of the districts of the Panch Maháls, Khándesh, Poona, Sátára and Kolába while two new licenses of this kind were granted in Násik. Six additional wholesale licenses were granted in Bombay, one in the Panch Maháls and one in Dhárwár; whereas one license of this class was withdrawn in each of the districts of Broach, Thána and Násik.

CHAPTER VI.—INTOXICATING DRUGS OTHER THAN OPIUM (HEMP DRUGS).

INTOXICATING DRUGS OTHER THAN OPIUM.

Hemp Drugs. Operations of the year.

44. Appendix I shows the area under hemp cultivation and the intoxicating drugs produced in this Presidency and those imported from other Indian provinces and the transactions at the Central and Bonded Warehouses during the year under report.

Cultivation and outturn.

45. The cultivation of hemp was, as in the previous years, restricted to certain prescribed villages in the Ahmednagar and Sátára Districts. The number of villages in which the plant was actually cultivated for gánja decreased during the year under report from 31 to 19 and the total area under cultivation from 521 acres 37½ gunthás to 337 acres 30 gunthás. The outturn amounted to 2,747 maunds 9 sers against 4,406 maunds 16 sers in the previous year. The decrease in cultivation and outturn is attributed to the scanty rainfall of the year under report. The plant was not cultivated for bháng during the year under report either in the Ahmednagar or the Sátára District. The area cultivated and the quantity of bháng produced in the previous year were 13 acres 19 gunthás and 46 maunds 33 sers respectively.

Transactions at the Warehouses.

46. The total quantities of intoxicating drugs lodged in the five warehouses named in column 6 of Appendix I during the year under report as compared with those in the previous year were as follows:—

	1904-05.	1903-04.
	Mds. sers.	Mds. sers.
Gánja	4,479 16	5,018 2
Bháng	142 3	199 19
Charas	73 15	94 38

Imports.

The quantities of bháng and charas shown against 1904-05 were all imported from the Punjab as compared with 152 maunds 20 sers of bháng and 94 maunds 38 sers of charas imported from the same Province in the previous year. The decrease in the importations of charas is due to smaller consumption of that drug owing to the enhancement of the rate of duty from Rs. 2 to Rs. 6 per Indian ser from the beginning of the year under report. The duty realised at the enhanced rate on the quantity of charas actually passed into consumption, however, exceeded the collections on the same account in the previous year

by Rs. 9,617. As in the previous year no gánja was imported from places outside this Presidency.

Issues from warehouses.

47. The total quantities of intoxicating drugs issued from the warehouses for sale in this Presidency and for export to Native States, other provinces in India and to foreign countries by sea during the year under report and in the previous year were as shown below:—

	1904-05.			1903-04.		
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency	1,043 1	124 26	67 8	748 0	101 22	80 35
Exported to—						
Native States	109 12	13 30	...	30 15	4 27	0 20
Other Provinces	446 0	2 0	...	168 26	...	...
Foreign Countries	840 7	0 1	0 6	26 2	...	3 1

The increase in the issues of gánja and bháng to the British districts is due to increased consumption of these drugs, the year under report being one of prosperity. The decrease in the issues of charas has been explained in paragraph 46 above. The very large increase in the exports of gánja to foreign countries is attributed to the exhaustion of the stocks of gánja in England where large quantities had previously been imported in anticipation of the introduction of the new hemp drugs arrangements and the levy of export duties. The increase in the exports to Native States is due to the fact that the several States which have agreed to prohibit cultivation of hemp, drew their supplies during the year under report from the Hemp Drugs Warehouses and wholesale shops in this Presidency.

Revenue from intoxicating drugs.

48. The revenue from intoxicating drugs, which is derived from (1) license fees for the privilege of sale and (2) a quantitative duty on the drugs issued from the warehouses and imported from other provinces, amounted in the year under report to Rs. 1,57,883 and Rs. 3,38,284 respectively as against Rs. 1,16,768 and Rs. 1,39,412 in the previous year. The most noticeable increases under "License fees" were in Násik (Rs. 6,486), Poona (Rs. 6,059), Dhárwár (Rs. 3,971), Khándesh (Rs. 3,227) and Sholápur (Rs. 3,003). These increases are attributed to keen competition among the bidders. The increase in duty collections was shared by almost all the districts but was largest in the City of Bombay where Rs. 1,46,228 were realised in excess of the previous year's receipts on account of larger exports of gánja to foreign countries and Native States. Dhárwár, Poona and Sátára show increases of Rs. 15,343, Rs. 8,067 and Rs. 4,084 respectively and these are attributed to increased consumption of gánja. The prohibition of cultivation of the hemp plant in Native States and the lease of their hemp drugs revenue to the British Government may be considered to have mainly contributed to the improvement in the license fees and duty collections on removals to the mofussil.

Shops licensed for the sale of intoxicating drugs.

49. The number of shops licensed for the sale of intoxicating drugs in the several districts of the Presidency was 569 against 540 in the previous year. Of this number 24 licenses were for wholesale sale and 545 for retail vend against 28 and 512 such licenses granted in the previous year. Eleven shops for retail sale in Sátára, 7 in Sholápur, 6 in Ahmedabad, 4 in Ratnágiri, 3 in Belgaum, 2 in each of the districts of Ahmednagar and Bijápur and 1 in Khándesh and Kánara which had been closed for want of bidders were re-opened during the year under report. In Bombay 4 shops were closed.

Quantities of intoxicating drugs sold.

50. The quantity of intoxicating drugs reported to have been sold at the shops was 50,137 sers (38,578 sers gánja, 6,125 sers bháng and 5,434 sers charas, &c.) as against 42,347 sers (29,009 sers gánja, 4,964 sers bháng and 8,374 sers charas, &c.) in the previous year. The sales have been shown in detail against each district in columns 20 to 22 of Imperial Form No. 4.

INTOXICATING DRUGS OTHER THAN OPIUM.

Licenses for the sale of cocaine.

51. The number of licenses granted during the year to chemists, druggists and qualified medical practitioners for the sale of cocaine for *bonâ-fide* medical purposes only, was 231 against 163 in the previous year as shown in column 28 of the Imperial Form No. 3. The increase is apparently due to the fact that the requirements of the law in this matter are now better known by the persons concerned.

Quantity of cocaine imported and issued in the Presidency.

The quantity of cocaine imported during the year was 408 lbs. 3 ozs. against 1,283 lbs. 6 ozs. in the previous year of which 54 lbs. 8 ozs. was issued in the Presidency against 35 lbs. 4 ozs. in the previous year.

CHAPTER VII.—OPIUM.

OPIUM.

52. The excise opium revenue is chiefly derived from duty or pass-fee levied on opium imported into the several British districts and Native States in this Presidency direct from Malwa, or on opium imported from Malwa and lodged in the Bombay Opium Warehouse for exportation by sea to foreign countries, but subsequently diverted to home consumption. The details of the opium so imported and of the amount of duty levied thereon are given in Appendix J.

Imports from Malwa. Duty-paid.

53. It will be seen from this appendix that 134½ chests were imported during the year under report direct from Malwa on payment of the full excise duty, as compared with 145½ chests in the previous year. Out of the 134½ chests 18 were imported by the opium farmer of the Broach District and the rest (116½ chests) by the several Native States in Gujarát entitled to full or partial remission of duty, the number of chests imported into the British districts and Native States in the previous year being 41½ chests and 104 chests, respectively.

Duty-free Imports.

54. The imports of duty-free opium into the Native States entitled to that privilege were 59½ chests against 72 chests in the previous year, a decrease of 12½ chests. The decrease was chiefly in the Mahi Kántha where 10 fewer chests were imported than in the previous year.

Supplies from Bombay Opium Warehouse.

55. It will also be seen that 999½ chests were cleared from the Bombay Opium Warehouse for home consumption against 943½ chests in the previous year. Out of these 999½ chests, 369 chests were purchased by the opium farmers of the selection districts, 141 chests by the several Native States in this Presidency and 489½ chests by the Collector of Customs and Opium, Bombay, for supply to Government depôts in this Presidency and Sind as compared with 516,146 and 281½ chests purchased on these accounts in the previous year. The decreased purchases by the farmers of the selection districts and the increased purchases by the Collector of Customs for supply to Government depôts were due to the fact that the opium required for the district of Khándesh and the City of Bombay was, instead of being obtained direct from the Malwa or Bombay markets, supplied by the Collector of Customs owing to the introduction of the separate shop system under which all opium required by the retail vendors has to be obtained from the local Government depôt.

Total purchases and duty.

Thus the total purchases for home consumption throughout the Bombay Presidency during the year under report amounted to 1,193½ chests (including the 59½ chests imported free of duty by Native States) as against 1,161 chests in the previous year, and the total amount of duty realized was Rs. 7,93,800 against Rs. 7,61,250 in the previous year, including duty on opium supplied to Sind.

Government stock and purchases.

56. The balance in the Government depôts at the beginning of the year under report was 14,593 lbs. valued at Rs. 1,58,729. As stated in paragraph 55 above 489½ chests (equal to 66,626 lbs.) were bought on behalf of Government, the price paid being Rs. 8,14,549 or an average of Rs. 12-3-7 as against Rs. 10-15-1 per pound in the previous year. 126 lbs., valued at Rs. 1,487, were purchased by officers other than the Collector of Customs and Opium, Bombay. The total stock of the year under report including the opening balance was therefore 81,345 lbs. of the aggregate value of Rs. 9,74,765. Out of this stock 21,437 lbs., valued at Rs. 2,64,434, were issued to the depôts in Sind during the year. Thus the net stock including the opening balance of the Presidency proper was 59,908 lbs. of the value of Rs. 7,10,331.

Issues from Government depôts.

57. The issues from the Government depôts in the Presidency proper during the year under report were 39,536 lbs., of which 24,340 lbs. were supplied to British licensed retailers, against 19,259 lbs. in the previous year, 19 lbs. were

supplied to the Commissariat Department and 15,177 lbs. to the Native Chiefs, against 76 lbs. and 14,068 lbs. supplied to them in the previous year. The very large issues to the British districts were due to the fact that all the opium placed on sale in Khándesh and Bombay was, as stated in paragraph 55 above, supplied from Government depôts. The realisations on opium issued from the depôts amounted to Rs. 5,16,550, of which Rs. 25,963 were adjusted by credit to "sale-proceeds" and debit to "Refunds" and "drawbacks" on account of remission of pass-fee in favour of the Native Chiefs to whom the opium was supplied. Deducting from the realisations, (1) the prime cost (Rs. 4,58,422) of the opium sold and (2) the value (Rs. 3,095) of 261 lbs. written off as loss from wastage and dryage in the depôts, the balance (Rs. 55,033) represents the gain on sale-proceeds of opium during the year under report as shown in column 23 of Imperial Form No. 1. Deducting from this gain the marginally noted expenditure the net profit to Government was Rs. 47,310 against Rs. 8,272 in the previous year, an increase of Rs. 39,038. This increase is due to the same cause as has been given above for the increase in issues. The prices of Malwa opium having risen considerably the issue rates of opium were raised thrice during the year under report as shown in paragraph 5 above.

	Rs.
(1) Charges incurred on account of transport of opium from Bombay to up-country depôts	6,359
(2) Cost of the maintenance of the Government depôts at Sádra and Pálanpur	1,364
Total ...	7,723

Government stocks, closing balance.

Deducting the issues and the loss by dryage from the opening balance and purchases, there remained in stock in the Government depôts in Presidency proper at the end of the year under report 20,111 lbs. valued at Rs. 2,48,814.

Retail transactions, British districts, Quantities placed on sale.

58. The total quantity of opium placed on sale at the shops in the British districts, excluding unsold stocks taken over at the beginning of the year under report by the incoming from the out-going farmers, which do not pass through the Government accounts, was 77,034 lbs. as shown in Appendix J.

uantities sold in British districts.

59. Appendix K shows the quantities of opium actually passed into consumption, the rate of consumption per head of population, the number of shops licensed for the sale of opium and the number of licenses granted to medical practitioners in each British district during the year under report. The total licit sales of opium in the British districts were 74,373 lbs. as compared with 81,616 lbs. in the previous year, a decrease of 7,243 lbs. Of the nine monopoly districts the Panch Maháls, Násik and Poona show increases of 196 lbs., 10 lbs. and 497 lbs. respectively, while Ahmedabad, Kaira, Broach, Surat, Ahmednagar and Sholápur show decreases of 81 lbs., 629 lbs., 253 lbs., 190 lbs., 496 lbs. and 666 lbs. respectively. The noticeable increase in Poona is attributed to improved management and the absence of famine conditions. The decreases referred to above are mainly due to the rise in the retail selling prices of opium consequent on the very high wholesale prices of the drug ruling in the Bombay and Malwa markets.

60. Of the districts worked under the single shop system Khándesh and the City of Bombay, where the system was introduced for the first time during the year under report, show most noticeable decreases of 3,295 lbs. and 2,382 lbs. respectively, the causes of which are explained in paragraph 61 below: The increases and decreases in other non-selection districts are too small to call for any special remarks.

License fees and results of the separate shop system.

61. The revenue from "License fees" for the right of retail vend of opium amounted in the year under report to Rs. 1,87,340 as against Rs. 34,448 in the previous year—an increase of Rs. 1,52,892. The increase was almost wholly in Bombay and Khándesh where, as already stated, the single shop system was introduced during the year under report, and owing to keen competition Rs. 27,775 and Rs. 1,19,268 respectively were bid for licenses. In the other separate shop districts the results were similar to those noticed in paragraphs 67 and 68 of my last Excise Administration Report and do not require further comment. I therefore give below the results of this system in Bombay and Khándesh only for the

OPIUM.

year under report as compared with those under the monopoly system in the previous year:—

District.		Sales of Opium.	Duty on Sales.	License fees in 1904-05 or Establishment contribution in 1903-04.	Total Revenue — Duty and License Fees.	Total incidence of taxation per lb. of opium sold.	Issue price per lb. exclusive of duty.	Total cost per lb. *i.e.*, taxation plus issue price.	Average retail selling price per lb.	Margin of Profit per lb.
		Lbs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1904-05	11,488	59,081	27,775*	86,856	7 8 11	8 10 5	16 3 4	21 12 2	+5 8 10
	1903-04	13,870	71,331	12,120 3,600	87,051	6 4 5	6 5 9	12 10 2	13 13 1	+1 2 11
Khándesh	1904-05	8,400	43,200	1,19,268	1,62,468	19 5 5	7 2 5	26 7 10	26 0 11	−0 6 11
	1903-04	11,695	60,146	15,600	75,746	6 7 7	6 5 9	12 13 4	13 15 4	+1 2 0

* These figures show the amounts offered by the licensees for the year and not the actual payments made during the year, as a portion of the amount due for the year under report was paid in advance in the past year just as a portion of the amount due for the current year was paid in advance at the close of the year under report.

It will be seen from the above figures that under the new system the sales of opium declined from 13,870 lbs. to 11,488 lbs. in Bombay and from 11,695 lbs. to 8,400 lbs. in Khándesh. These decreases are due to the fact that, consequent on the cessation of fixed maximum selling prices in the year under report, vendors, who are to all intents and purposes monopolists, were at liberty to charge what prices they chose, and the result was that opium was actually retailed at average prices of Rs. 22 per lb. in Bombay and Rs. 26 per lb. in Khándesh against the fixed maximum of Rs. 14 in force there under the monopoly system in the previous year. In order to protect the consumers and prevent prices rising to such a height as must give an irresistible stimulus to illicit practices, the maximum selling prices have been re-introduced during the current year (1905-06) in all districts where the separate shop system is in force.

The total revenue in Bombay from duty and license fee together also declined from Rs. 87,051 to Rs. 86,856, but in Khándesh it rose from Rs. 75,746 to Rs. 1,62,468. The profits of the individual licensees in Bombay, however, rose from Re. 1-2-11 to Rs. 5-8-10 per pound, whereas it would seem that the retail vendors in Khándesh worked at a loss of annas 6 and pies 11 per pound.

Number of retail opium shops and licenses to Medical Practitioners.

62. The total number of opium shops during the year under report was 803 against 808 in the previous year. The decrease was chiefly in the Ahmedabad District in which 7 shops were closed. The Panch Máhals, Khándesh and Poona also show decreases of 4, 2 and 1 shop respectively, while Sátára shows an increase of 4 and Kaira, Thána, Sholápur, Dhárwár and Rátángiri an increase of 1 each. The number of licenses granted to Medical Practitioners, Druggists and Chemists for the possession and sale of opium and certain preparations thereof for medical purposes only rose from 514 to 666, that is, by 152. An increase occurred in almost all the districts but chiefly in Bombay, Ahmedabad and Poona which show increases of 39, 33 and 31 licenses respectively. Licenses of this class are not renewed every year, but they remain in force unless recalled or cancelled for breach of any of the conditions or rendered ineffective owing to the demise of the licensee or for any other cause.

Native States, Quantities supplied.

63. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States mentioned therein during the year under report was 58,325 lbs. against 58,031 lbs. in the previous year. Of this quantity 50,226 lbs. were duty-paid and 8,099 lbs. duty-free against 48,231 lbs. and 9,800 lbs. respectively in the previous year.

Opium transactions of principal Native States in Gujarát and of other petty States in the Presidency.

64. Appendix L shows in detail the accounts of opium transactions of the principal Native States in Gujarát and also of other petty States in the Presidency. Information regarding the quantities sold is furnished in the accounts rendered by the Darbárs as given in column 11 of the appendix mentioned above. The total licit sales of opium in the several Native States amounted in the year under report to 57,497 lbs. against 57,584 lbs. in the previous year, a decrease of 87 lbs. The decrease occurs in all the States in Gujarát but chiefly in Pálanpur (851 lbs). This is attributed to emigration, celebration of fewer marriages and increase in the prices of opium.

OPIUM.

Baroda.

65. Detailed information regarding the area under poppy cultivation in the Baroda State and the disposal of opium produced therein has been given in Appendix 4 of the Report on the Administration of the Opium Department (Imperial only) of this Presidency for the year 1904-05, which has been submitted to Government separately. The total licit sales of opium in the four main divisions of the Baroda State amounted in the year under report to 23,654 lbs. as shown in the margin against 23,302 lbs. in the previous year, an increase of 352 lbs. Baroda and Navsári show increases of 567 lbs. and 125 lbs., respectively, whereas Kadi and Amreli show decreases of 333 lbs. and 7 lbs. The rate of licit consumption per head of population was during the year under report ·41 tóla in Navsári, 1·27 tola in Baroda, 1·11 tola in Amreli and ·26 tola in Kadi divisions against ·39, 1·22, 1·11 and ·28 tola, respectively, in the previous year.

	1904-05.	1903-04.
	lbs.	lbs.
Navsári	2,010	1,885
Baroda	14,716	14,149
Amreli	3,269	3,276
Kadi	3,659	3,992
	23,654	23,302

Excise opium revenue.

Total realisations.

66. The total excise opium receipts for the year under report were Rs. 9,27,833 as shown in detail in the Imperial Form No. I (cols. 21 to 23 and 29 and 31). Adding to this Rs. 3,000 sanctioned by Government of India, to recoup the loss of a part of the excise revenue on account of confiscated opium supplied to the Pátna and Gázipur Opium Factories, the total revenue amounts to Rs. 9,30,833 against Rs. 7,30,748 in the previous year, an increase of Rs. 2.00,085. This increase is due to the causes explained in paragraphs 57 and 61 above. These figures of revenue are inclusive of refunds of duty or pass-fees (Rs. 73,444) made to the several Native States, but are exclusive of Rs. 69,480 recovered during the year under report, against Rs. 97,200 in the previous year, from the opium farmers of the selection districts, towards the cost of the Opium Preventive Service, as these contributions are credited to cash recoveries and utilised for the up-keep of the establishment and are not included by the Accountant General in the excise receipts of this Presidency.

Chapter VIII.—Financial Results.

FINANCIAL RESULTS.

Revenue realisations from all sources.

67. The total realisations of the year under report, as shown in detail in Imperial Form No. I, are contrasted in the following table with those of each of the previous four years :—

Heads of Revenue.	Realisations in				
	1900-1901.	1901-1902.	1902-1903.	1903-1904.	1904-1905.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit	63,81,549	67,16,059	69,47,783	77,97,636	89,63,315
2. Toddy	13,79,391	14,23,741	13,88,030	15,52,000	16,50,804
3. Imported foreign liquors and country liquor excised at tariff rates	1,53,689	1,72,864	2,10,322	2,42,378	2,79,431
4. Intoxicating drugs	1,97,762	2,12,660	2,30,479	2,56,180	4,93,167
5. Opium	6,54,791	6,10,221	6,34,325	7,26,494	9,25,923
6. Miscellaneous	56,952	62,035	65,126	66,246	69,193
Total ...	88,24,134	91,97,580	94,76,065	1,06,40,934	1,23,84,833

N.B.—The figures shown against items 1 and 5 for the year 1904-1905 are exclusive of Rs. 1,64,600 and Rs. 1,10,250 paid into the Bombay Treasury (and included in the Accountant General's statements as a part of the excise revenue of Bombay) on account of (1) Still-head duty on spirit issued from Uran distilleries for transport to Sind and (2) Pass-fee or duty levied on opium supplied to that province. The figures given for the previous four years are also exclusive of such amounts.

68. It will be seen from the above table that during the year under report the total excise receipts of the Presidency proper exceeded those of the previous year by Rs. 17,43,899 and the average realisations of the previous three years by Rs. 32,18,907. The increase is distributed between all the main heads of revenue, but the greatest increase is under "country spirit," "Intoxicating drugs" and "Opium." The fluctuations in the several items of revenue included in the figures given in the above table and their causes have been noticed under their respective heads in the preceding chapters.

69. Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue in the several districts of the Presidency proper for the year under report, and Appendix N explains the difference between the

FINANCIAL RESULTS.

collections of excise revenue shown in the Accountant General's books and those given in the statement. It may, however, be stated here that it is not possible to ascertain the correct figures of demand and balances for the financial year under report, because the payment of instalments of the minimum revenue guaranteed by the country spirit farmers of some of the districts whose licenses expired on the 31st July 1904, was regulated according to the revenue year and because instalments of tree-tax on trees tapped during the year under report were paid according to revenue year in all districts except Ratnágiri and Kánara as stated in paragraph 30 above. But the figures of collections given in the two appendices are correct.

Incidence of taxation. Abkári revenue.

70. The average incidence of Ábkári taxation per head of population for the year under report, was 11 annas and 9 pies as compared with 9 annas, the average for the preceding five years. As usual the incidence of taxation per head of population was highest in Bombay, being Rs. 5-1-11 for the year under report as against Rs. 3-13-3, the average of the previous five years. It was again lowest in Kaira, *viz.*, 10 pies against the average of 9 pies for the previous five years. In Surat and Thána it was Re. 1-14-10 and Re. 1-4-10 respectively compared with the average of Re. 1-9-2 and Re. 1-4-7. In the remaining districts the incidence ranged from annas 14 and 11 pies in Poona, to anna 1 and pies 10 in Sátára against annas 10 and pies 4 and anna 1 and pies 3, the respective averages of the previous five years.

Expenditure

71. The expenditure of the A'bkári and Opium Departments is classed together under the major head "Excise" and as a general rule the same establishments have done preventive duties for both departments. In the City of Bombay, however, a permanent excise establishment at a cost of Rs. 8,556 per annum has been entertained exclusively for opium work; and a separate Opium Preventive Service has also been entertained since 1899 for the suppression of opium smuggling. The total expenditure on account of this service amounted during the year under report to Rs. 68,850 to meet which Rs. 69,480 were recovered as contributions from the opium farmers who obtained their farms on the selection system. The details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2, appended. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 5,04,040 against Rs. 4,64,322 in the previous year. The increase is chiefly attributed to the fact that a part of the establishment sanctioned in the previous year for the Khándesh, Poona and Sátára Districts was not employed there for the whole of that year whereas the full sanctioned strength was employed in those districts during the whole of the year under report. The establishment noted in the margin was also added during the year under report to the sanctioned strength of the A'bkári establishment in the Khándesh District and at the Uran distilleries. The Kárkuns in the Khándesh District were required to cope with the increased work entailed by the new country spirit system in the táluka offices, while the increase in the number of peons at the Uran distilleries was made in order to improve the guarding arrangements.

14 Kárkuns at Rs. 15 per mensem each sanctioned in Government Resolution, Revenue Department, No. 4231, dated 4th June 1904, for the Khándesh District.

16 Peons (5 at Rs. 10, 6 at Rs. 9 and 5 at Rs. 8 each) sanctioned in Government Resolution, Revenue Department, No. 2068, dated 14th June 1904, for the Uran distilleries.

72. The expenditure shown in Imperial Form No. 2, appended, is exclusive of (1) the cost of the Police establishment employed on A'bkári and Opium duties, (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses, (3) compensation to Native States whose A'bkári and hemp drugs rights have been leased or acquired, and (4) compensation paid to the Chief of Pálanpur and to the Tálukdárs in the Mahi Kántha and Rewa Kántha Agencies for loss of transit duties on opium. These items amount to Rs. 92,483, Rs. 1,43,750, Rs. 2,42,557 and Rs. 45,865 respectively.

Chapter IX.—Offences against Abkari and Opium Laws.

Offences against Abkári Law. Total number of cases detected.

73. Appendix O shows the number of offences against the A'bkári Law detected in each district during the year under report by Government establishment and the country spirit farmers' men under the heads (1) offences relating to liquor and toddy and (2) offences relating to hemp drugs. It will be seen that the total number of cases detected was 2,260 as against 3,141 in the previous year, the percentage of convictions on the number of cases brought up being 90·3 compared with 91·8 in the previous year. Of the number of detected cases 1,757 related to liquor and toddy and the rest, 503, related to hemp drugs against 2,630 and 511 cases under these respective heads in the previous year. The number of cases detected by the Government establishment was 2,026 and that by the country spirit farmers' men 234 as against 2,735 and 406 respectively in the previous year. The cases detected by the farmers' men related to liquor only.

Fluctuations in the number of cases under each head detected.

74. The number of cases of illicit distillation and possession of implements for unauthorised manufacture decreased by 407 and that of other offences pertaining to liquor and toddy by 474 whereas that of illicit importation and possession of liquor increased by 8. The number of cases of illicit cultivation and manufacture of hemp increased by 18, and that of illicit importation of intoxicating drugs by 30, while cases of illicit transport, possession and sale and of other miscellaneous offences relating to hemp drugs decreased by 47 and 9 respectively.

Districts showing marked increases or decreases in cases detected.

75. The districts showing marked decreases in the number of detected cases of illicit distillation and possession of implements are Thána (178), Khándesh (163), Panch Maháls (72) and Broach, Násik and Belgaum (43, 33 and 22 respectively). These decreases are attributed to the check produced by deterrent punishments inflicted on the offenders by the Magistrates in a large number of cases detected in the previous year, more efficient supervision of the Excise staff, and to the fact that the classes who generally resort to illicit distillation were unable to procure mhowra owing to the exceptionally high prices at which it was selling. The districts showing noticeable increases in the number of cases of illicit importation and possession of liquor are Bijápur (38), Kaira (36) and Ahmedabad (18), whereas those showing large decreases are Násik (40) and Surat (23). The decrease in the number of cases of other miscellaneous offences relating to liquor and toddy was chiefly in Khándesh (320), Surat (63) and Thána (48). This is attributed to stricter supervision over licensed vendors and others. Of the number of cases of illicit cultivation and manufacture of hemp drugs detected during the year of report Násik shows a marked increase of 15. In Bombay and Khandesh the number of such cases detected was 8 and 6 respectively against none in the previous year. The increase in the number of cases of illicit importation was chiefly in Khándesh where 120 such cases were detected during the year under report against none in the previous year. All the 42 cases shown in the statement against Bombay under the head "illicit transport, possession or sale of hemp drugs" related to the illicit sale and possession of cocaine. In the most important of these cases heavy fines were inflicted on the offenders concerned. Notwithstanding these active measures there is still a considerable illicit trade which cannot be fully checked until restrictive measures are extended to all parts of India.

Offences against Opium Act.

76. Appendix P shows the number of cases investigated under the Opium Act during the year under report. It will be seen that 174 opium cases were brought up for trial in the British Districts and 71 in the Native States during the year under report against 200 cases in the former and 58 cases in the latter in the previous year. In the majority of cases convictions were obtained and only a few of the accused persons, namely 22, in the British Districts and 14 in the Native States were either acquitted or discharged owing to want of sufficient evidence to secure a conviction. Of the total quantity of 154 lbs. of opium seized in these cases 117 lbs. were seized in the British Districts and 37 lbs. in the Native States compared with 154 lbs. in the former and 57 lbs. in the latter in the previous year. Out of the fines adjudged in these cases Rs. 1,949 were recovered in the British Districts and Rs. 664 in the Native States.

OFFENCES AGAINST ABKARI AND OPIUM LAWS.

77. In none of the cases referred to in the preceding paragraph did the quantity of opium seized exceed in weight 16 lbs. nor was there any case of so important a nature as to call for special mention in this report.

The New Opium Preventive Service.

78. A part of the sanctioned strength of the Opium Preventive Service employed in the Khándesh and Násik Districts having been placed, at the close of the previous year, under the supervision of the Assistant Collector of A'bkári in charge Khándesh and Násik Districts there remained on the list of the Opium Preventive Service proper the marginally noted officers and men under the supervision of the Superintendent, Opium Preventive Service.

2. Inspectors.	1. Rasaldár.	
5. Sub-Inspectors.	1. Daffedár.	
6. Informers.	1. Mounted Jamedár.	
2. Jamadárs.	19. Sowárs.	
9. Detectives.	1. Head clerk.	Attached to the Supt.'s Office.
32. Head Constables.	2. Clerks.	
55. Constables.	1. Náik.	
	4. Peons.	

The operations of that service were therefore confined to the Gujarát Division only, that is to the districts of Ahmedabad, Kaira, Panch Maháls, Broach and Surat and the Mahi Kántha and Rewa Kántha A'gencies. The officers and men were posted at different places in those districts and agencies and a careful watch was maintained at the principal Railway stations and on the frontiers of the Native States in Gujarát. A special party of these men has also been deputed to move about in the villages of the Kaira District as it has been suspected that a quantity of opium is being smuggled into these villages from the adjoining Gaikwári villages in which opium of a better quality is sold at comparatively cheaper rates. The Opium Preventive Establishment detected during the year 39 cases under the Opium Act, convictions being obtained in 34 cases. The total quantity of opium seized by this establishment was (in Gujarát Division only) $26\frac{3}{4}$ lbs. against 93 lbs. (in Gujarát Division) in the previous year. An important case of the cultivation of the poppy was detected by this service at Dohad in the Panch Maháls. In addition to the opium cases mentioned above this establishment detected during the year 55 cases under the A'bkári and Arms Acts and convictions were obtained in all but two cases. In one of the A'bkári cases detected by this establishment the quantity of country liquor seized, while being imported from foreign territory into the Ahmedabad District, was seven gallons.

GENERAL REMARKS.

79. Throughout the Presidency the Excise administration is in the hands of the District Collectors subject to the control and direction of the Commissioner. Some of the Collectors have devoted much time and attention to this branch of their duties, and I desire especially to acknowledge the assistance which I have received from Mr. Curtis, to whose unflagging exertions the great improvement in Khándesh is pricipally due; to Mr. Morison in Surat; and to Mr. Carmichael in Ahmednagar. In many districts, however, I have found great lack of supervision over the distilleries and the district staff, and a general want of acquaintance with both the principles and the details of Excise management. There is much room for improvement in this respect, and a scheme is being submitted to Government under which special Assistant Collectors will be appointed who will relieve the Collectors of the direct supervision of the establishments and will act as their advisers in Excise matters.

80. Many questions of great interest and importance in connection with Excise administration are now under consideration, but they cannot suitably be discussed in an annual administration report. I have therefore confined this report as far as possible to an exposition of the results of the year, to the exclusion of projected reforms and questions of policy. Of the year's results the most striking is the great growth of the Excise Revenue. To this result many causes have contributed, among which may be mentioned the failure of the local mhowra crop, which placed the material for illicit distillation out of reach, the large exports of hemp drugs to foreign countries, the falling in of licenses in Bombay, the large sums received for opium licenses in Khándesh, and the repression of malpractices owing to improved administration and closer supervision. The principal cause, however, is to be found in the increased prosperity of the people. The effects of the good season of 1903-04, and especially of the large crop and high prices of cotton, were carried into the following year; and it may be observed that the greatest increase of the revenue occurred in areas in

GENERAL REMARKS.

which cotton is grown or manufactured. It is sometimes asserted that an increase in the Excise Revenue can never result from an improvement in the condition of the people, and must solely be due to the devices of Government. The fact is however indisputable, and a chart showing the fluctuations of the Excise revenue would also serve as a record of the seasons, good, bad and indifferent. I believe that the Excise returns for the past two years show that given a succession of good seasons this Presidency is prepared for a burst of prosperity such as has been unknown for many years. Even those who deplore the expansion of the revenue derived from the taxation of alcohol and intoxicating drugs may find some consolation in the assurance that it is an infallible sign of an improvement in the material condition of the people.

I have the honour to be,
Sir,
Your most obedient servant,
J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

APPENDIX A.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise (Intoxicating Liquors) Memorandum (Edition of the year 1902), relating to Bombay Presidency proper, correct with reference to facts and figures for the year ending 31st March 1905.

Para. 168—The total excise receipts for the year ending 31st March 1905 amounted to Rs. 123·84 lákhs as shown below:—

Head.	Receipts in lákhs of Rupees.	Percentage of total receipts.
Country Spirits	89·63	72·37
Toddy	16·51	13·33
Duty on Rum, &c., manufactured in India	0·04	0·03
Duty on Malt Liquors manufactured in India ...	0·31	0·25
License fees on imported liquors, &c.	2·44	1·97
Opium and its preparations	9·26	7·48
Hemp Drugs	4·96	4·01
Fines, forfeitures and miscellaneous	0·69	0·56
Total ...	123·84	100·00

This memorandum is concerned only with the first five items.

Para. 169, line 2—Add the words "and Act I of 1903" after "1892."

Para 171, line 5—Insert the words "the districts of Belgaum, Poona, Sátára and Khándesh" between the words "Bombay" and "a coast" and in line 6 for "above-ghát" read "below-ghát."

Para. 172, sub-para. 1, line 1—In 1904-05 such supplemental payments amounted to Rs. 0·17 lákh.

Para. 175, line 2—"1904-1905" for "1900-1901."

" *line 3*—For "Rs. 4" read "Rs. 3-10-0."

" *line 4*—For "Rs. 5-5-4" read "Rs. 4-13-4" and for "Rs. 2-2-0" read "Rs. 1-14-0."

" *sub-para. 1, line 3*—For "Rs. 3-8-0" read "Rs. 3-2-5."

Insert the following heading between paragraphs 178 and 179 :—

"(2) The Contract Distillery and seperate shop system."

Para. 179—For the last sentence substitute the following :—

"This system has been introduced into the Poona and Sátára Districts also with effect from 1st April 1903." Also add the following sub-paras :—

"The rates of duty charged in the contract areas on liquor of authorized strength of 25° U. P. were Rs. 3-14-0 in Belgaum, Rs. 4 and Rs. 3-14-0 in Poona, and Rs. 3-10-0 in Sátára, corresponding to Rs. 5-2-8, Rs. 5-5-4, Rs. 5-2-8 and Rs. 4-13-4 respectively per proof gallon. Maximum prices for the retail sale of country spirits have been fixed from 1st April 1904 in these three districts."

"The revenue realized under this system amounted to Rs. 12·1 lákhs. Of this 2·14 lákhs were realized from license fees and the balance from still-head duty. The average incidence of taxation was Rs. 6-5-2 per proof gallon of which Rs. 5-3-4 were derived from duty and the balance from vend fees."

Insert the following heading and paragraph between paragraphs 179 and 180:—

"(3) The Contract Distillery, Separate shop and Minimum guaranteed Revenue System."

"179-*A*.—With effect from 1st April 1903, the district monopoly system has as an experimental measure been superseded in the Khándesh District by a Contract Distillery, Separate shop and Minimum guaranteed Revenue System. Under this system the privilege of manufacturing spirit at the Central Distillery at Dhulia and at the small branch Distillery at Dhadgaon and of supplying it to retail vendors at fixed rates from these distilleries and from the Depôts at Jalgaon and Nandurbár was assigned as in case of Poona and Belgaum to the tenderers who offered to supply spirit of the sanctioned strengths at the lowest rates. As regards the sale of liquor the license fees were not fixed by auction as was done in Poona, Belgaum and Sátára but the right of retail vend at each shop or in groups of shops or in all shops in a táluka was, owing to special facilities obtaining in the district for illicit distillation and for other reasons, disposed of by a system of tenders of minimum guarantee of duty. There were no fixed maxima selling prices in Khándesh.

"The rates of still-head duty in Khándesh vary from annas 12 to Rs. 2 per gallon of 25° U.P. (corresponding to Re. 1 to Rs. 2-10-8 per proof gallon) and those of 60° U.P. from annas 6 to Re. 1 per gallon."

"The revenue realized under this system was Rs. 8·11 lákhs. The average incidence of taxation was Rs. 2-6-7 per proof gallon."

The heading of paragraph 180 "The Free supply system" to be numbered (4) instead of (2).

Para. 182, line 1—Substitute "19" for "18" and "1904-1905" for "1900-1901" in the braket.

Para. 186, line 2—Substitute the words "in 1904-05 to Rs. 32·18 lákhs" for the words "in 1900-1901 to Rs. 22·92 lákhs."

„ *line 3*—Substitute "Rs. 9·99 lákhs" for "Rs. 4·37 lákhs."

„ *sub-para. 1, line 1*—For "Rs. 4-12-7" read "Rs. 5-8-11."

line 2—For "Rs. 3-14-0" read "Rs. 3-13-4."

The number of heading above paragraph 187 to be changed from "(3)" to "(5)."

Para. 187, line 5—For the words "previously dealt with" read "dealt with under heads (1) and (4) above."

Para. 189, line 2—For "Rs. 2-0-0" read "Rs. 2-5-4."

Para. 191—For this paragraph substitute the following :—

"There were no deficiency payments in 1904-1905 to make up the "minimum guarantee" but Rs. 4,424 were realized on account of "miscellanous receipts." Almost the whole of the revenue obtained under this system was realized by still-head duties and amounted on an average to Rs. 2-9-4 per proof gallon."

Para 192, line 7—Substitute "in 1904-1905 was Rs. 7,275" for "in 1900-1901 was Rs. 8,400."

Para. 193, sub-para. (2), line 1—Insert the words "and in the districts of Belgaum, Poona and Sátára" between "Bombay" and "practically."

Sub-para. 4, page 34—

Lines 8 and 9—Substitute the words "in 1904-1905 Rs. 89·56 lákhs, of which Rs. 12·24 lákhs represent vend fees in Bombay Town and Island and in Belgaum, Poona, Sátára and Ahmednagar* Districts, Rs. 1·2 lákhs" for the words from "in 1900-1901" to "Rs. 3·13 lákhs."

Line 10, same para., page 35—For "·07 lákh" read "·05 lákh."

Line 11—For "1,717,775" read "2,383,878."

Line 12—For "Rs. 3-11-1" and "Rs. 3-4-1" read "Rs. 3-12-1" and "Rs. 3-3-1" respectively.

Para. 197—For the words "Sátára and Kaira Districts" read "Kaira District." Also delete the words "Sátára and" in the marginal heading.

„ *199 (2), line 2*—Insert "Sátára" between "Dhárwár" and "Thána."

Line 4—For "six" read "seven."

„ *200, lines 2 and 3*—For the words "in 1900-1901 amounted to Rs. 13·92 lákhs, of which Rs. 8·88 lákhs" read "in 1904-1905 amounted to Rs. 16·51 lákhs, of which Rs. 9·99 lákhs."

„ *201, line 4*—Insert the words "and rum manufactured at the distillery attached to Mr. K. A. Ghaswalla's Sugar Refinery Factory at Mundhwa near Poona, when issued from the distillery is" between "Presidency" and "excised."

Lines 6 and 7—For words "in 1900-1901 to Rs. 1,752" read "in 1904-1905 to Rs. 3,909."

Para. 202, line 2—For "in 1900-1901 was 5,15,366 gallons" read "in 1904-1905 was 4,84,118 gallons."

Para. 203, line 3—For "183" read "193" and for "1900-1901" read "1904-1905."

„ *line 4*—For "111" read "104."

Para. 206, lines 2 and 3—For "1900-1901" read "1904-1905", for "9 annas and 2 pies" read "12 annas and 11 pies" and for "nine-tenths" read "four-fifths."

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* Vend fees in Ahmednagar represent the advance collections for the year 1905-1906.

APPENDIX 1.

Column	2	...	...	1904-1905	for	1900-1901.
,,	3	...	...	123·84	,,	87·54
,,	4	...	...	Re. 0-12-11	,,	Re. 0-9-2
,,	5	...	...	72·37	,,	72·6
,,	6	...	...	13·33	,,	15·9
,,	7	...	...	2·25	,,	1·8
,,	8	...	...	7·48	,,	6·8
,,	9	...	...	4·01	,,	2·3

APPENDIX 2.

Column	2	...	...	...	1904-1905	for	1900-1901.
,,	3	...	...	...	76·07	,,	55·88
,,	4	...	...	...	13·49*	,,	7·57
,,	5	...	...	...	89·56	,,	63·45
,,	6	...	...	...	0·07	,,	0·09
,,	7	...	...	...	89·63	,,	63·54
,,	8	...	...	...	2,384	,,	1,718
,,	9	...	...	...	156	,,	112
,,	10	...	...	...	Rs. 3-3-1	,,	Rs. 3-4-1
,,	11	...	...	...	Re. 0-9-0*	,,	Re. 0-7-0
,,	12	...	...	...	Rs. 3-12-1	,,	Rs. 3-11-1

* Includes deficiencies paid by distillers on their minimum guarantee and miscellaneous receipts.

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX B.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise Memorandum (Hemp Drugs), relating to Bombay Presidency proper and Sind, correct with reference to facts and figures for the year ending 31st March 1905.

The following should be substituted for paragraphs 40 to 45 of Chapter VI of the Memorandum of 1902 (Third Edition):—

40. The hemp drugs receipts for the year ending 31st March 1905 were— General Revenue Statistics.

	Rs.
Bombay proper	4,96,000
Sind	2,69,000
Total ...	7,65,000

being 4 per cent. of the total excise receipts in the case of the Presidency proper and 19·7 per cent. in Sind. Out of the amount of Rs. 4,96,000 in the case of the Presidency proper, Rs. 3,38,000 represent duty, and Rs. 1,58,000 vend fees, and out of Rs. 2,69,000 for Sind, Rs. 1,35,000 represent duty and Rs. 1,34,000 vend fees.

41. Consequent on the passing of the Bombay Act V of 1901, the following restrictions were placed, with effect from the 1st August 1901, on the cultivation of hemp plant and the traffic in the intoxicating drugs; Present arrangements as regards cultivation, taxation and vend of intoxicating drugs.

(*a*) Cultivation of the hemp plant for Gánja in Bombay Presidency proper is restricted to the districts of Ahmednagar and Sátára and is there carried on under licenses, the cultivators being bound to harvest their crop under official supervision and to store the produce in Central and Bonded Warehouses located near the places of manufacture. From these Central Warehouses, the drug is issued to licensed dealers, or transferred under bond to the Bonded Warehouses established, one in Bombay and the other in Surat. These Bonded Warehouses are, however, primarily intended for the storage of drugs imported from other Provinces under a system of permits. For the storage of Gánja in the warehouses a small fee is charged and all issues therefrom are made under the supervision of the Warehouse Inspector. Cultivation of the hemp plant is restricted in the Province of Sind to Dehs Bubak and Yakubani in the Sehwan Táluka of the Lárkána Collectorate and the Bháng is all deposited in the Government Central Warehouse at Bubak from which it is issued to the licensed dealers on payment of the quantitative duty.

Gánja from Central Provinces, Charas from the Panjáb, Bháng from the Panjáb and the United Provinces.

(*b*) Duty at the following rates is levied on all intoxicating drugs issued from the warehouses or imported from other Provinces noted in the margin:

On Bháng at annas 8 per seer of 80 tolás.

On Charas at Rs. 6 per seer.

On Gánja at Rs. 4 per seer.

(*c*) The wholesale business is separated from the retail vend. The licenses for the wholesale vend are issued to persons approved by the Collector and the Commissioner on payment of a fixed annual fee of Rs. 15 each. The privilege of retail vend in each shop separately is sold by public auction, no objection being taken to one person bidding for several shops.

(*d*) The maxima quantities of the intoxicating drugs which may be transported without a permit from one place to another within the Presidency, or sold by a retail vender to one and the same person in the aggregate in one day are limited to five tolás in the case of Gánja and Charas, or any preparatoin or admixture thereof, and to one-fourth Indian seer, or twenty tolás in the case of Bháng or any preparation or admixture thereof.

42. In all Native States under the political control of the Government of Bombay, whose A'bkári revenue had already been leased to the British Government, the management of their hemp drugs revenue which was acquired during the year 1903-04 for various periods ending the 31st July 1904 on payment of fixed annual compensations has been continued for the period ending the 31st March 1906. In the States whose Abkári revenue has not been so leased the Chiefs have agreed to prohibit cultivation of hemp and to assimilate their system of taxation and control of hemp drugs to that prevailing in British districts on condition that three-fourths of the duty levied on the drugs exported to their States is refunded to them. Arrangements in Native States.

43. The total consumption of intoxicating drugs in the Bombay Presidency proper in the year ending 31st March 1905 amounted to 1,253 maunds or 3·27 seers per 1,000 of population and in Sind to 3,484 maunds or 43 seers per 1,000 of population according to Total consumption of intoxicating drugs and incidence of taxation.

the census figures of 1901 and the general average incidence of taxation was Rs. 9·9 and Rs. 1·93 per seer, respectively. Of this Rs. 6·75 were derived from duty and Rs. 3·15 from vend fees in the case of Presidency proper and Re. ·97 from duty and Re. ·96 from vend fees in Sind.

APPENDIX 1.

Column 2, 1904-1905, for 1900-1901.
" 3, 765 for 475
" 4, 5·6 " 4·8
" 5, 0-8 " 0-5

APPENDIX 2.

Column 2, 1904-1905, for 1900-1901.
" 3, Rs. 4 } for { No quantitative duties were levied in
" 4, Rs. 6 } for { Bombay during the year.
" 5, As. 8 } for { Bombay during the year.
" 6, Seers 10·2 " 10·3
" 7, Rs. 2·5 " ...
" 8, Rs. 1·5 " (e)2·5
" 9, Rs. 4·0 " (e)2·5

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and A'bkári

APPENDIX C.

Note showing corrections and alterations necessary to make Chapter VI of the Government of India Opium Memorandum (Edition of the year 1902), relating to the Presidency of Bombay (including Sind and Aden), correct with reference to the facts and figures for the year ending 31st March 1905.

Para. 54, line 1—For "July 1901" read "March 1905" and for "Rs. 7,91,000" read "Rs. 10,73,000."

Line 2—For "Rs. 6,28,000" read "Rs. 7,77,000."

Line 3—For "Rs. 1,50,000" read "Rs. 1,80,000."

Para. 55, line 7—Delete "and" between "Bhopál" and "Chitor" and add "and Baran" after "Chitor."

Para. 56, line 2—For "Rs. 500" read "Rs. 600" and for "Rs. 525" read "Rs. 625"; also similar corrections in paragraph 4 of the Prefatory Note.

Para. 57, line 19—For "Rs. 11½" read "Rs. 14½."

Line 20—Add "Bombay City" after "Surat."

Line 21—For "Rs. 12" read "Rs. 16."

Para. 58, sub-para. (1), line 8—For "Kolhápur" read "Bijápur."

Para. 59, sub-para. (1), lines 8, 9 and 10—Delete "except in the Town and Island of Bombay, where he also pays a fixed fee of Rs. 300 per mensem."

Sub-para. (2), *line 1*—To be commenced as "In the Town and Island of Bombay and in the districts of Khándesh, Bijápur, etc."

Para. 59, line 30—For "1,151" read "1,093."

Last line—For "1900-1901" read "1904-1905."

Para. 60, line 1—For "1900-1901" read "1904-1905" and for "1,161 maunds" read "1,131 maunds."

Line 2—For "Rs. 6,41,000" read "Rs. 8,93,000."

Line 3—For "Rs. 4,78,000" read "Rs. 5,97,000."

Line 4—For "Rs. 3·5" read "Rs. 6·4" and for "Rs. 13·5" read "Rs. 16·4."

Para. 60, sub-para. 2, line 1—For "730" read "709."

Line 2—For "1900-1901" read "1904-1905" and for "335" read "287."

Para. 61, line 5—For "Four hundred and fifty-eight (458)" read "Six hundred and seventy-five (675)."

Line 6—For "1900-1901" read "1904-1905" and for "Bombay and Poona" substitute "Bombay, Ahmedabad, Surat and Poona."

Para. 66, line 2—For "1900-1901" read "1904-1905" and for "(1,161 maunds)" "(read 1,131 maunds)."

Last two lines—Read thus :—It is higest in Bombay Town and Island, Ahmedabad and Broach.

APPENDIX 1.

Page 28—*Column 2 of the table* ... For "1900-1901" read "1904-1905."
" 3 " ... For "791" read "1,073."
" 4 " ... For "7·9" read "7·7."
" 5 " ... For "0-0-8" read "0-0-11."

APPENDIX 2.

Page 28—*Column 2 of the table* ... For "1900-1901" read "1904-1905."
" 4 " ... For "3·5" read "6·4."
" 5 " ... For "13·5" read "16·4."

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX

Statement showing the various rates of Still-head Duty and Tree-tax and maximum selling Spirit Farms in each district of the Presidency

Name of District.		Still-head Duty per gallon.						Maximum selling price per gallon.					
		Mowra or Molasses Spirit.			Toddy Spirit (exclusive of drawback allowance).			Mowra or Molasses Spirit.			Toddy Spirit.		
		25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.
		Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Bombay ...	... ...	3 0	...	...	2 1 6	1 1 10	...	...	...	...	...	...	...
Thána ...	Sálsette	2 10	1 5	...	1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...
	Bassein	2 8	1 4	...	1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...
	Máhim	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...
	Dáhánu	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...
	Umbargaon	1 12	0 14	...	...	...	...	3 4	1 10	...	...	...	...
	Kalyán	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...
	Rest of the district and Jawhár State	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...
Kolába ...	Panvel Táluka	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...
	Alibág do.												
	Rest of the district and Sudhágad Mahál	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...
Ahmedabad.	Deesa Cantonment	...	...	...	...	...	...	...	...	...	...	...	...
	Parántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra, and Indran) and Rakhial Village	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...
	Ahmedabad City and Cantonment and 10 miles round...	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...
	Rest of the district	2 8	1 5										
Kaira ...	Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas and the town of Dákor...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
	Thásra Táluka (excluding the town of Dákor) and Kapadvanj Táluka and isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...
	State of Cambay	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
	States of Umetha, Bhádarwa and Dodka Mewás	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
	Pándu Mewás	0 12	0 6	...	...	...	...	2 4	1 4				
	Tálukas of Ghodásar and Haldarwás and the Bávisi Village of Barmuwáda ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
	The Bávisi Village of Mahisa and the Khadál Táluka ...	1 0	0 8	...	...	...	...	2 4	1 8				
Panch Mahals..	Western Mahals, comprising Godhra, Kálol and Hálol Tálukas	1 0	0 7	...	...	...	...	2 6	1 4				
	Eastern Mahals, comprising Dohad and Jhálod Tálukas.	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...
	Sánkheda Mewás	0 12	0 6	...	...	...	...	2 4	1 2	...	...	...	...
Broach ...	Broach City and 10 miles round	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...
	Rest of the district	2 8	1 5										
Surat ...	Surat City	2 8	1 6	...	...	...	...	3 12	2 4	...	...	...	...
	Chorási Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...
		2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...
	Olpád Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...
		2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...
	Jaláipor Táluka	2 0	1 0	...	...	...	...	3 4	1 14	...	...	...	...
	Párdi do.	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
	Bulsár do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
	Bulsár do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
	Bárdoli do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
	Bárdoli do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
	Mándvi do. A. Western ...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
	Mándvi do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
	Chikhli do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
	Chikhli do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
	The Dángs	0 12	0 6	...	...	...	...	2 0	1 4	...	...	...	...
Násik ...	Málegaon Táluka	2 6	1 3	...	...	...	...	3 14	2 3				
	Tálukas of Báglán, Kalvan and Peint	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...
	Rest of the district	2 12	1 6	...	...	...	...	4 2	2 5				
Khándesh.	The Western Belt, comprising the Mewás Estates, Návápur Petha, Akráni Pargána and the villages in the Taloda Táluka to the west of the town of Taloda	0 12	0 6	...	...	...	...	...	...	...	...	...	...
	The Central Belt, comprising the tálukas of Pimpalner, Nandurbár Proper, Sháháda and the rest of the Taloda Táluka	1 4	0 10	...	...	...	...	...	...	...	...	...	...
	The Eastern Belt, comprising the rest of the district ...	2 0	1 0	...	...	...	...	...	...	...	...	...	...
Ahmednagar		3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...
Poona ...	City, Cantonment and 10 miles round	4 0	2 2	...	...	...	...	5 4	2 15	...	...	...	...
	Rest of the district	3 14	2 1										
Sholápur ...	City and 10 miles round ...	3 8	1 13	...	...	...	...	4 14	2 11	...	...	...	...
	Rest of the district	3 6	1 12										
Sátára		3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...
Belgaum...		3 14	2 1	...	...	...	...	5 4	2 15	...	...	...	...
Dhárwár...		3 6	...	2 11	...	...	...	4 12	...	3 11	...	...	...
Bijápur		3 4	1 11	...	...	...	...	4 12	2 10	...	...	...	...
Kánara ...	Above-Ghát tálukas	3 4	...	2 9	...	...	...	4 12	...	3 11	...	...	...
	Coast tálukas	1 12	...	1 6	0 8 4	...	0 6 8	3 4	...	2 7	3 4	...	2 7
Ratnágiri		1 12	0 14	...	0 8 4	0 4 2	...	3 4	1 10	...	3 4	1 10	...

A Western and eastern mean on the west and east of the line of demarcation.
B Applicable to the portion of the táluka within 5 miles limit of the Surat City.
C Do. do. beyond 5 miles do. do.
D Do. do. within 10 do. do. do.
E Do. do. beyond do. do. do.
K Applicable to the 33 coast villages of the táluka.
L Applicable to the táluka, exclusive of the 33 coast villages.
P Do. portion of the táluka south of the Tápti.
R Do. do. do. north of the Tápti.
N The rates of tree-tax applicable to Khárápát portion of the Alibág Táluka are Rs. 9 (cocoanut and brab) and Rs. 3 (date and wild palm).

D.

prices of Country Spirit and Toddy and amount of minimum revenue guaranteed for Country during the year 1904-1905.

Tree-tax rates on		Maximum selling price per gallon of Toddy.		Amount of minimum revenue guaranteed.	Remarks.
Cocoa-nut and Brab.	Date & Wild Palm.	At Booths.	At Shops.		
Rs.	Rs.	As. p.	As. p.	Rs.	
12	6	4 6	...	.....	
12	6	3 0	4 0		
10	5				
7½	3	3 0	3 0	(a)9,21,001	
5	2				
9	3	3 0	4 0		
12N	6N	3 0	4 0	(b)3,75,000	
9	3				
...	...	...	...	.....	
5	2	9 0	9 0	1,69,667	Four years' and eight months' contract expires on 31st March 1906.
½	½	...	...		
1	½	...	6 0	29,000	
...	...	...	...		
...	...	...	...	40,000	One year's contract expired on 31st March 1905. Fresh one year's contract expires on 31st March 1906.
...	...	...	...	13,967	Four years' and eight months' contract expires on 31st March 1906.
5½	2½	4 0	4 0	1,30,000	
7	4				
7	4				
7 D	4 D	3 0	4 6		
5½ E	2½ E				
6½	3				
5	2	3 0	4 0		
6½ K	3 K	3 0K	4 6K	6,45,000	One year's contract expired on 31st March 1905. Fresh one year's contract expires on 31st March 1906.
4½ L	1½ L	3 0L	4 0L		
1½	1	3 0	4 0		
1½ P	1 P	3 0P	4 0P		
1 R	½ R	1 6R	2 0R		
3	1	3 0	4 0		
6	2	...	...	6,300	
6	2	...	9 0	1,60,000	One year's contract expired on 31st March 1905. Contracts under contract distillery, separate shop and minimum guarantee system granted for two years from 1st April 1905 expire on 31st March 1907.
6	2	...	...	8,07,485	Amount guaranteed by the several licensed shop-keepers under the contract distilleries, separate shop and minimum guarantee system. Fresh contracts under the system granted for two years from 1st April 1905 expire on 31st March 1907.
6	2	6 0	6 0	82,500	One year's contract expired on 31st March 1905. Contracts under contract distillery, separate shop and license fee system granted for two years from 1st April 1905 expire on 31st March 1907.
6	2	6 0	6 0	.....	
6	2	6 0	6 0	85,000	One year's contract expired on 31st March 1905. Fresh one year's contract expires on 31st March 1906.
6	2	...	9 0	.....	
6	2	9 0	9 0	.....	
6	2	9 0	9 0	2,50,000	
6	2	9 0	9 0	40,000	
8	3	...	6 0	63,000	One year's contract expired on 31st March 1905. Fresh one year's contract expires on 31st March 1906.
		6 0	6 0	21,500	
8	3	4 6	4 6	90,000	

(a) The amount is made up as under:—

	Rs.
Sáisette, Bassein and Mahim	5,89,667
Umbargaon, Dáhánu and Jawhár State	1,01,667
Inland Tálukas (Kalyán, Bhiwndi, Váda, Murbád and Shahápur).	2,29,637
Total ...	9,21,001

(b) The amount is made up as under:—

	Rs.
Panvel and Karjat	1,65,000
Alibág, Pen, Roha, Mángaon and Mahád Tálukas and Sudhágad Mahál	2,10,000
Total ...	3,75,000

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX E.

Statement showing (1) the Consumption of Country Spirit, (2) the Rate of consumption per head of Population, (3) the total Abkári Revenue, (4) the incidence of taxation per head of Population in each district of the Presidency during the year 1904-1905.

District.	Consumption of Country Liquor.				Total A'bkári Revenue.							
	1904-1905.		Average of previous 5 years.		1904-1905.				Average of previous 5 years.			
	Gallons.	Rate of consumption per head of Population.	Gallons.	Rate of consumption per head of Population.	Realization.	Incidence of taxation per head of Population.			Realization.	Incidence of taxation per head of Population.		
	25° U. P.	Drams.	25° U. P.	Drams.	Rs.	Rs.	a.	p.	Rs.	Rs.	a.	p.
Bombay	730,350	45·2	663,032	41·0	39,72,227	5	1	11	29,71,847	3	13	3
Ahmedabad	73,524	4·4	60,417	3·7	2,00,387	0	4	0	1,90,531	0	3	10
Kaira	10,065	0·7	10,835	·7	37,201	0	0	10	35,028	0	0	9
Panch Mahá ls	48,987	9·0	38,662	7·1	41,516	0	2	7	38,498	0	2	4
Broach	85,806	14·1	52,102	8·6	2,67,263	0	14	8	1,56,457	0	8	7
Surat	382,549	28·0	280,055	20·5	12,64,037	1	14	10	10,33,033	1	9	2
Thána	452,211	26·7	385,766	22·8	10,56,719	1	4	10	10,45,045	1	4	7
Násik	68,506	4·0	53,652	3·2	1,96,685	0	3	10	1,61,839	0	3	2
Khándesh	404,337	13·6	213,484	7·2	8,23,554	0	9	3	3,85,210	0	4	4
Ahmednagar	35,163	2·0	20,718	1·2	1,79,737	0	3	5	1,07,391	0	2	1
Poona	147,539	7·1	111,976	5·4	9,27,867	0	14	11	6,43,241	0	10	4
Sholápur	37,318	2·5	24,010	1·6	1,99,051	0	4	5	1,52,890	0	3	5
Sátára	25,856	1·0	18,409	·7	1,28,885	0	1	10	87,960	0	1	3
Belgaum	55,743	2·7	44,428	2·1	3,81,887	0	6	2	2,86,475	0	4	7
Dhárwár	95,892	4·1	66,535	2·9	5,44,697	0	7	10	3,88,565	0	5	7
Bijápur	18,466	1·2	13,297	·9	1,83,689	0	4	0	1,29,234	0	2	10
Kánara	53,489	5·6	47,110	4·9	1,83,653	0	6	6	1,76,383	0	6	2
Ratnágiri	114,380	4·7	89,837	3·7	2,66,638	0	3	8	2,41,736	0	3	4
Kolába	159,269	12·6	141,873	11·2	3,81,679	0	10	1	4,02,113	0	10	7
Total ...	2,999,450	9·4	2,336,198	7·3	1,12,37,372	0	11	9	86,33,476	0	9	0

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Ábkári.

APPENDIX F.

Statement showing (1) the number of Licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, and (c) for sale at shops, (2) the number of trees licensed to be tapped, and (3) the quantity of toddy reported to have been sold from shops during the financial year 1904-05, (i. e., *four months from April to July 1904 of the Revenue year 1903-04 and eight months from August 1904 to March 1905 of the Revenue year 1904-05.*)

District.	For four months from April to July 1904.					
	Number of Licenses issued for			Number of Trees licensed to be tapped.			Quantity of Toddy sold.
	Domestic consumption.	Tree-foot booths.	Toddy shops.	Cocoanut.	Brab.	Date.	
							Gallons.
Ahmedabad	...	...	...	...	...	50	2,850
Kaira	...	...	..	...	...	...	...
Panch Mahals	...	...	...	...	...	...	...
Broach	...	1	...	...	...	53	29,086
Surat	2,471	...	...	...	3	11,123	766,361
Thána	1	39	68	...	1	170	255,125
Násik	...	...	...	...	...	...	434
Khándesh	...	...	...	...	...	...	...
Ahmednagar	...	...	...	...	...	452	20,633
Poona	1	1	...	...	...	31	94,658
Sholápur	...	...	...	...	...	1,742	131,288
Sátára	2	...	...	...	...	2	84
Belgaum	...	...	...	...	...	2,158	105,123
Dhárwár	...	...	...	...	...	4,554	125,379
Bijápur	...	...	...	...	...	2,406	166,591
Kánara	...	...	73	2,413	...	124	68,533
Ratnágiri	...	...	151	8,899	...	63	105,770
Kolába	...	1	1	...	4	12	27,649
Total ... For Financial Year 1904-05	2,476	41	293	11,312	8	22,940	1,899,564
Total ... Do. 1903-04	1,901	...	2	3,056	17	20,274	1,801,305

District.	For eight months from August 1904 to March 1905.						
	Number of Licenses issued for			Number of Trees licensed to be tapped.			Quantity of Toddy sold.
	Domestic consumption.	Tree-foot booths.	Toddy shops.	Cocoanut.	Brab.	Date.	
							Gallons.
Ahmedabad	...	...	6	...	...	150	1,829
Kaira	...	...	...	...	...	...	...
Panch Mahals	...	...	...	...	...	...	...
Broach	7	9	22	...	525	910	37,459
Surat	5,723	4	249	100	500	92,842	1,525,329
Thána	114	217	145	152	4,632	18,333	385,158
Násik	...	...	8	...	...	419	4,052
Khándesh	...	...	...	...	...	...	...
Ahmednagar	...	1	7	...	...	989	28,113
Poona	...	11	39	3	...	7,985	194,783
Sholápur	...	...	20	...	...	12,426	166,396
Sátára	...	...	3	15	...	...	4
Belgaum	...	1	106	...	...	11,952	249,646
Dhárwár	...	2	114	...	...	24,524	240,970
Bijápur	...	1	99	...	...	19,337	276,274
Kánara	...	...	30	...	...	2,836	220,035
Ratnágiri	...	...	2	579	...	21	407,961
Kolába	9	19	70	255	631	854	45,786
Total ... For Financial year 1904-05	5,853	265	920	1,104	6,288	193,578	3,783,795
Total ... Do. 1903-04	5,040	299	1,227	9,265	7,276	191,357	3,741,585

NOTE.—The number of Licenses issued for Native States was 77 compared with 91 in the previous year.

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX G.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1904-05.

Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Imported by sea into Bombay—					
1904-05 ...	1,673,856	110,772	3,453	273,119	127,610
1903-04 ...	1,310,760	110,926	3,435	273,717	106,502
Sold by Licensees—					
Bombay	77,505	36,818	2,950	87,034	10,531
Ahmedabad	1,714	830	40	7,591	36
Kaira	35	12	...	144	...
Panch Mahâls	15	30	2	172	19
Broach	66	156	6	1,966	2
Surat	357	480	54	3,882	41
Thána	1,359	767	66	6,990	...
Násik	1,506	377	19	3,284	60
Khándesh	1,234	229	28	3,508	29
Ahmednagar	1,965	980	130	27,737	176
Poona	10,668	2,582	270	22,412	444
Sholápur	1,174	314	13	4,166	11
Sátára	694	436	37	6,170	37
Belgaum	36,639	578	227	5,686	266
Dhárwár	1,640	654	16	6,907	91
Bijápur	...	29	1	1,120	...
Kánara	169	254	...	1,035	27
Ratnágiri	22	114	...	686	...
Kolába	205	203	13	1,576	...
Total ... 1904-05 ...	136,967	45,843	3,872	192,066	11,770
Total ... 1903-04 ...	123,313	34,787	2,888	176,020	12,474

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX H.

Statement showing the quantities of (a) imported and (b) locally produced denaturalised Spirits passed into consumption at the favourable 5 per cent. ad valorem *Rate of Duty during the year 1904-05 in the Bombay Presidency.*

Denaturalised Spirit imported from Foreign Countries.		DENATURALISED SPIRIT PRODUCED IN INDIA.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.	Imp. Gals.		Imp. Gals.	Imp. Gals.	
United Kingdom ...	107	...	...	...	.. —	...	...	
Austria-Hungary ...	20,936	...	...	...	.....	...	...	
Germany	12,950	...	...	...	.....	...	...	
Total ...	33,993	...	...	...	.....	...	...	

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Cultivation.					Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1904.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
	Of Gánja.		Of Bháng.													
Name of Táluka in which permitted.	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.		Gánja.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar District.																
Ahmednagar	9	266 1	...	...	Ahmednagar ...	1,968 28	...	2,828 38	60 13	...	423 24	8 26	...	5,221 10	88 39	...
Kopergaon	3	21 2	...	...	Bel̤apur ...	595 8	...	1,358 22	...	...	...	...	...	1,953 30	...	...
Ráhuri	3	25 14	...	...												
Sátára District.																
Khánápur	4	25 13	...	...	Vita ...	183 13	...	1,497 35	...	...	0 1	...	...	1,681 9	...	...
					Bombay ...	...	...	231 28	12 7	22 2	1,267 4	108 2	73 15	1,488 32	120 9	95 17
					Surat ...	...	...	11 12	8 18	...	51 18	25 15	...	62 30	33 33	...
Total ...	19	337 30	...	...		2,747 9	...	5,928 15	100 38	22 2	1,732 7	142 3	73 15	10,407 31	213 1	95 17

I.

in and issued from and balance at the Warehouses, &c., during the year ending 31st March 1905.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1905.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction, being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
704 38	30 4	...	1,228 22	...	...	1,063 38	3 33	...	2,223 32	55 2	...	153 12 0	15 0 0 to 35 0 0	15 0 0 to 25 0 0	.....
9 36	...	...	737 14	...	...	551 4	...	...	655 16	...	...	41 1 6	15 0 0 to 30 0 0	.....	.....
163 3	...	...	162 17	...	...	311 1	...	...	1,039 28	...	...	38 14 0	15 0 0 to 20 0 0	.....	.....
1,067 4	84 35	67 14	...	...	...	53 14	4 25	...	368 14	30 29	28 3	32 5 9	40 0 0	16 0 0	100 0 0
52 20	25 18	...	1 28	0 32	...	3 27	1 6	...	4 35	6 17	...	4 4 6	45 0 0 to 60 0 0	20 0 0	.....
2,002 21	140 17	67 14	2,130 1	0 32	...	1,983 4	9 24	...	4,292 5	92 8	28 3	265 5 9			

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX J.

Statement showing the quantities of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts and Native States of the Bombay Presidency and the amount of duty realized during the financial year 1904-05.

Name of British District or Native State.	Opium imported or brought from					Duty realized on						Remarks.
	Málwa direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 to 5 in lbs.	Opium shown in column 2 at Rs. 700 per chest.	Opium shown in column 4.				Total of columns 7 to 11.	
							Opium transferred from Imperial to Excise.		Differential duty.			
	Duty-paid.	Duty-free.					At Rs. 500 per chest.	At Rs. 600 per chest.	At Rs. 200 per chest.	At Rs. 100 per chest.		
1	2	3	4	5	6	7	8	9	10	11	12	13
	Chests.	Chests.	Chests.	Lbs.	Lbs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
British Districts.				(*a*)								
Bombay ...	...	...	...	11,179	11,179	...	...	...	...	...	.....	(*a*) Figures in column 5 denote the issues out of 489½ chests purchased by Government for Supply to Depôts. (*b*) This is inclusive of the pass fee of Rs. 110,250 on 157½ chests issued to Sind. (*c*) Issues to Baroda Cantonment (lbs. 52), Aden (lbs. 120), and the Commissariat Department (lbs. 19). (*d*) Inclusive of the pass fee on 2 chests of the year 1903-04 realized during 1904-05, and exclusive of the pass fee on 2 chests of the year 1904-05 which was not realized during that year.
Ahmedabad ...	...	...	122½	...	16,674	...	5,750	66,600	2,300	11,100	85,750	
Kaira ...												
Panch Mahâls ...	...	...	20½	...	2,790	...	1,750	10,200	700	1,700	14,350	
Broach ...	18	...	14	...	4,356	12,600	1,500	6,600	600	1,100	22,400	
Surat ...	...	...	19	...	2,586	...	1,000	10,200	400	1,700	13,300	
Násik ...	...	...	26	...	3,539	...	1,750	13,500	700	2,250	18,200	
Khándesh ...	...	...	...	8,504	8,504	...	...	...	...	...	.....	
Ahmednagar ...	...	...	55½	...	7,554	...	...	33,300	...	5,550	38,850	
Poona ...	...	...	62	...	8,439	...	2,500	34,200	1,000	5,700	43,400	
Sholápur ...	...	...	49½	...	6,737	...	1,500	27,900	600	4,650	34,650	
Thána ...	...	...	...	598	598	...	...	...	...	...	.....	
Satára ...	...	...	...	1,466	1,466	...	...	...	...	...	.....	
Belgaum ...	...	...	...	606	606	...	...	...	...	...	.....	
Dharwár ...	...	...	...	782	782	...	...	...	...	...	.....	
Bijápur ...	...	...	...	278	278	...	...	...	...	...	.....	
Kánara ...	...	...	...	122	122	...	...	...	...	...	.....	
Ratnágiri ...	...	...	...	164	164	...	...	...	...	...	.....	
Kolába ...	...	...	...	469	469	...	...	...	...	...	.....	
Purchased by Government.	...	...	(*b*) 489½	... (*c*) +191	... 191	...	...	...	...	...	(*b*) 3,42,650	
Total British Districts ...	18	...	858½	24,359	77,034	12,600	43,000	4,63,500	17,200	77,250	6,13,550	
Native States.												
Cutch ...	...	...	64	...	8,711	...	3,500	34,200	1,400	5,700	44,800	
Káthiáwár ...	(*d*) 112½	...	59	9,022	32,365	(*d*) 78,750	1,250	33,900	500	5,650	1,20,050	
Palanpur ...	...	31	3	1,293	5,921	...	...	1,800	...	300	2,100	
Mahi Kántha ...	...	6	...	767	1,584	...	...	...	...	...	.....	
Rewa Kántha ...	3	18½	4	...	3,471	2,100	...	2,400	...	400	4,900	
Cambay ...	...	4	10	...	1,906	...	1,000	4,800	400	800	7,000	
Other States ...	1	...	1	4,095	4,367	700	...	600	...	100	1,400	
Total Native States.	116½	59½	141	15,177	58,325	81,550	5,750	77,700	2,300	12,950	1,80,250	
Grand Total ...	134½	59½	999½	39,536	135,359	94,150	48,750	5,41,200	19,500	90,200	7,93,800	

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX K.

Statement showing the quantities of Opium actually passed into consumption, the rate of consumption per head of Population, the number of Shops licensed for the sale of Opium and the number of Licenses granted to Medical Practitioners in each British District during the year 1904-05.

Names of Districts.	Population.	Total sales of Opium.	Rate of consumption per head of Population.	Number of licensed Opium Shops.	Number of Licenses granted to Medical Practitioners which were in force up to end of the year 1904-05.
		Lbs.	Tolas.		
Bombay	776,006	11,488	·59	12	484
Ahmedabad	795,967	10,853	·54	141	34
Kaira	716,332	3,900	·22	104	1
Panch Mahals	261,020	1,985	·30	32	5
Broach	291,763	4,242	·58	50	17
Surat	637,017	2,466	·15	24	23
Thána	811,483	609	·03	18	8
Násik	816,504	3,574	·17	41	1
Khándesh	1,427,382	8,400	·23	100	11
Ahmednagar	837,695	7,644	·36	58	4
Poona	995,330	8,557	·34	52	37
Sholápur	720,977	6,749	·37	47	5
Sátára	1,146,559	1,459	·05	37	7
Belgaum	993,976	609	·02	16	9
Dhárwár	1,113,298	795	·03	23	3
Bijápur	735,435	277	·01	15	...
Kánara	454,490	123	·01	11	...
Ratnágiri	1,167,927	165	·01	9	13
Kolába	605,566	478	·03	13	4
Total for the Financial year 1904-1905 ...	15,304,677	74,373	·19	803	666
Total for the Financial year 1903-1904 ...	15,304,677	81,616	·21	808	514

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX

Summary of the Account of the Opium Transactions of the

Name of State or Political Agency.	Stock on 1st April 1904.	Imported from Málwa.		Imported from Bombay.	
		Duty-free.	Duty-paid.	Market.	Government Warehouse.
1	2	3	4	5	6
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Cutch	1,006	...	...	8,711	...
Káthiáwár	5,384	...	15,312	8,031	68.
Pálanpur	1,168	4,220	...	408	...
Mahi Kántha	979	817	...	...	272
Rewa Kántha	1,051	2,518	408	545	...
Cambay	180	545	...	1,361	...
Other States	642	...	136	136	476
Total for the year 1904-1905 ...	10,410	8,100	15,856	19,192	816
Total for the year 1903-1904 ...	10,683	9,800	14,155	19,871	953

L.

undermentioned Native States during the year 1904-1905.

Imported from Government Local Depôt.	Confiscated Opium.	Excess on reweighment.	Total.	Sold and consumed.	Dryage.	Stock on 31st March 1905.	Population.	Rate of licit consumption per head of Population.
7	8	9	10	11	12	13	14	15
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		Tolas.
...	...	...	9,717	8,898	222	597	488,022	·73
8,954	2	36	37,787	30,398	249	7,140	2,329,196	·52
1,293	...	...	7,089	6,138	83	868	467,271	·52
495	7	...	2,570	2,317	33	220	361,545	·26
...	3	1	4,526	3,623	161	742	479,065	·30
...	...	2	2,088	1,420	2	666	75,225	·75
3,619	1	5	5,015	4,703	13	299	2,475,739	·08
14,361	13	44	68,792	57,497	763	10,532	6,676,063	·34
13,252	27	25	68,766	57,584	772	10,410	6,676,063	·34

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1904-1905.

District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realization in the year (columns 7 and 11).	Remarks.
				Current.	Arrear.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay ...	39,82,869	15,799	39,98,668	39,15,741	13,528	39,29,269	67,128	...	2,271	8,04,728	47,33,997	
Ahmedabad ...	1,98,114	2,217	2,00,331	1,95,064	2,217	1,97,281	3,050	...	...	8,149	2,05,430	
Kaira ...	44,136	57	44,193	43,714	57	43,771	422	...	...	909	44,680	
Panch Mahals ...	41,516	...	41,516	41,516	...	41,516	...	...	...	...	41,516	
Broach ...	2,86,187	1,555	2,87,742	2,82,797	1,555	2,84,352	572	...	2,818	2,457	2,86,809	
Surat ...	12,57,512	3,899	12,61,411	12,55,387	3,899	12,59,286	2,125	...	...	4,757	12,64,043	
Thána ...	10,73,304	13,602	10,86,906	10,67,808	13,602	10,81,410	5,496	...	...	5,666	10,87,076	
Násik ...	1,93,532	251	1,93,783	1,90,565	251	1,90,816	2,967	...	...	5,870	1,96,686	
Khándesh ...	9,65,624	1,118	9,66,742	9,51,325	1,118	9,52,443	8,145	...	6,154	10,395	9,62,838	
Ahmednagar ...	1,63,922	...	1,63,922	1,61,600	...	1,61,600	2,322	...	...	18,385	1,79,985	
Poona ...	8,78,906	3,132	8,82,038	8,61,905	3,132	8,65,037	12,950	...	4,051	70,714	9,35,751	
Sátára ...	1,61,038	...	1,61,038	1,53,751	...	1,53,751	7,287	...	...	10,948	1,64,699	
Sholápur ...	2,05,861	...	2,05,861	2,04,271	...	2,04,271	1,590	...	...	7,033	2,11,304	
Bijápur ...	1,76,329	13,781	1,90,110	1,73,756	13,601	1,87,357	1,865	367	521	2,305	1,89,662	
Belgaum ...	4,15,305	19,296	4,34,601	4,02,676	19,296	4,21,972	12,286	...	343	25,631	4,47,603	
Dhárwár ...	5,71,162	9,387	5,80,549	5,68,098	9,387	5,77,485	2,170	...	894	9,216	5,86,701	
Kánara ...	1,82,076	4	1,82,080	1,55,266	4	1,55,270	26,810	...	...	28,941	1,84,211	
Ratnágiri ...	2,57,486	2,290	2,59,776	2,20,386	804	2,21,190	34,697	1,486	2,403	46,686	2,67,876	
Kolába ..	3,92,292	...	3,92,292	3,90,350	...	3,90,350	1,942	...	...	3,533	3,93,883	
Total ...	1,14,47,171	86,388	1,15,33,559	1,12,35,976	82,451	1,13,18,427	1,93,824	1,853	19,455	10,66,323	1,23,84,750	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1904-1905.

District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
		Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay	50,08,847	(*a*) 2,74,850	8,04,728	39,29,269	...	67,128	39,96,397	(*a*) On account of Sind.
Ahmedabad	2,05,430	.....	8,149	1,97,281	...	3,050	2,00,331	
Kaira	86,196	41,516	909	43,771	...	422	44,193	
Panch Mahals	.....	.....	...	.....	41,516	...	41,516	One Treasury.
Broach	2,86,809	.....	2,457	2,84,352	...	572	2,84,924	
Surat	12,64,043	.....	4,757	12,59,286	...	2,125	12,61,411	
Thána	10,87,076	.....	5,666	10,81,410	...	5,496	10,86,906	
Násik	1,96,686	.....	5,870	1,90,816	...	2,967	1,93,783	
Khándesh	9,62,838	.....	10,395	9,52,443	...	8,145	9,60,588	
Ahmednagar	1,79,985	.....	18,385	1,61,600	...	2,322	1,63,922	
Poona	9,35,751	.....	70,714	8,65,037	...	12,950	8,77,987	
Sátára	1,64,699	.....	10,948	1,53,751	...	7,287	1,61,038	
Sholápur	2,11,304	.....	7,033	2,04,271	...	1,590	2,05,861	
Bijápur	1,89,662	.....	2,305	1,87,357	...	1,865	1,89,222	
Belgaum	4,47,603	.....	25,631	4,21,972	...	12,286	4,34,258	
Dhárwár	6,00,942	14,241	9,216	5,77,485	...	2,170	5,79,655	
Kánara	1,69,970	.....	28,941	1,41,029	14,241	26,810	1,82,080	
Ratnágiri	2,67,876	... ..	46,686	2,21,190	...	34,697	2,55,887	
Kolába	3,93,883	.....	3,533	3,90,350	...	1,942	3,92,292	
Total ...	1,26,59,600 + 82 (*b*)	3,30,607	10,66,323	1,12,62,670	55,757	1,93,824	1,15,12,251	(*b*) Realized at the Rájkot Treasury in Káthiáwár.

J. L. JENKINS,
Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX O.

Statement showing the Number of Offences against the A'bkári Laws in each District of the Bombay Presidency proper detected by Government Establishments and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and Toddy, (2) Offences relating to Hemp-drugs, during the year 1904-05.

District.	Cases detected.											
	Offences relating to Liquor and Toddy.									Offences relating to Hemp-drugs.		
	Illicit Distillation and possession of Implements, &c., for the same.			Illicit Importation and possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.		
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Bombay	...	...	...	9	...	9	24	...	24	8	...	8
Ahmedabad	5	1	6	30	4	34	1	...	1	...	...	...
Kaira	128	1	129	64	...	64	20	...	20	...	...	...
Panch Mahals ...	89	9	98	23	1	24	1	...	1	1	...	1
Broach	28	5	33	9	...	9	3	...	3	...	...	...
Surat	123	154	277	22	9	31	11	5	16	1	...	1
Thána	45	4	49	22	1	23	29	1	30	...	...	...
Násik	149	14	163	13	2	15	16	...	16	17	...	17
Khándesh	234	...	234	37	...	37	60	...	60	6	...	6
Ahmednagar	3	...	3	7	...	7	...	...	...	1	...	1
Poona	...	...	...	5	...	5	9	...	9	7	...	7
Sholápur	...	...	...	10	...	10	...	...	...	2	...	2
Sátára	1	...	1	21	...	21	6	...	6	7	...	7
Belgaum	6	...	6	15	...	15	16	...	16	8	...	8
Dhárwár	33	1	34	11	3	14	6	...	6	4	...	4
Bijápur	16	...	16	60	...	60	11	...	11	1	...	1
Kánara	...	...	...	12	...	12	35	...	35	...	...	...
Ratnágiri	3	...	3	10	...	10	26	...	26	...	...	...
Kolába	10	...	10	11	..	11	4	...	4	...	...	...
Total . {1904-1905 ...	873	189	1,062	391	20	411	278	6	284	63	...	63
Total . {1903-1904 ...	1,165	304	1,469	377	26	403	682	76	758	45	...	45

District.	Cases detected—*continued.*												Cases in which Convictions were obtained.
	Offences relating to Hemp-drugs—*continued.*									Total.			
	Illicit Importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	14	15	16	17	18	19	20	21	22	23	24	25	26
Bombay	5	...	5	42	...	42	...	...	...	88	...	88	83
Ahmedabad	41	17	58	...	...	...	10	...	10	87	22	109	103
Kaira	...	...	...	1	...	1	...	...	...	213	1	214	191
Panch Mahals ...	37	1	38	...	...	...	...	...	...	151	11	162	149
Broach	...	...	...	...	...	...	...	...	...	40	5	45	39
Surat	4	...	4	...	...	...	...	...	...	161	168	329	313
Thána	...	...	...	2	...	2	1	...	1	99	6	105	89
Násik	37	...	37	13	...	13	2	...	2	247	16	263	236
Khándesh	120	...	120	3	...	3	6	...	6	466	...	466	428
Ahmednagar	15	...	15	17	...	17	...	...	...	43	...	43	37
Poona	...	...	...	1	...	1	...	...	...	22	...	22	16
Sholápur	5	...	5	7	...	7	4	...	4	28	...	28	24
Sátára	3	...	3	5	...	5	2	...	2	45	...	45	40
Belgaum	...	...	...	7	...	7	1	...	1	53	...	53	50
Dharwár	8	...	8	4	1	5	...	...	...	66	5	71	64
Bijápur	10	...	10	2	...	2	...	...	...	100	...	100	88
Kánara	1	...	1	...	...	...	...	...	...	48	...	48	32
Ratnágiri	...	...	...	4	...	4	...	...	...	43	...	43	35
Kolába	...	...	...	1	...	1	...	...	...	26	...	26	24
Total . {1904-1905 ...	286	18	304	109	1	110	26	...	26	2,026	234	2,260	2,041
Total . {1903-1904 ...	274	...	274	157	...	157	35	...	35	2,735	406	3,141	2,883

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX P.

Statement showing the Number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1904-05.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines. Total amount adjudged.	Fines. Amount recovered.	Imprisonment awarded in default of payment.	
British Districts.													Days.	Days.	Rs. a. p.	Rs. a. p.	Days.	Lbs. t. grs.
Bombay ...	...	...	1	...	2	...	1	...	4	4	...	4	30	...	65 0 0	25 0 0	7	1 5 45
Ahmedabad ...	1	...	24	1	1	...	...	1	28	29	3	26	252	...	270 0 0	244 1 0	90	19 9 12
Kaira ...	...	...	7	...	1	...	...	...	8	8	2	6	91	...	105 0 0	105 0 0	...	1 23 10
Panch Mahâls ...	1	...	17	...	2	...	...	...	20	23	2	21	468	...	141 0 0	141 0 0	...	32 14 258
Broach ...	...	...	...	...	3	...	...	...	3	3	1	2	...	...	26 0 0	26 0 0	...	0 9 135
Surat ...	...	...	4	...	1	...	...	...	5	5	1	4	120	...	10 0 0	10 0 0	...	0 20 67
Thána ...	...	...	2	...	...	...	...	...	2	2	2	...	...	...	.....	.....	...	.....
Násik ...	...	...	15	...	2	...	...	4	21	21	2	19	16	...	223 0 0	223 0 0	...	6 16 67
Khándesh ...	...	...	58	...	4	1	4	...	67	67	2	65	635	107	1,363 0 0	923 0 0	140	53 29 1
Ahmednagar ...	...	...	2	...	...	...	...	...	2	2	...	2	...	...	35 0 0	35 0 0	...	0 26 22
Poona ...	...	...	1	...	...	...	1	...	2	2	...	2	...	...	22 0 0	22 0 0	...	0 7 12
Sholápur ...	...	...	1	...	...	...	2	1	4	4	2	2	...	...	70 0 0	70 0 0	...	0 10 0
Sátára ...	...	...	...	...	...	...	3	...	3	3	1	2	...	...	50 4 0	50 4 0	...	0 1 12
Belgaum ...	1	...	2	...	...	...	...	...	3	4	3	1	...	...	50 0 0	50 0 0	...	0 6 90
Dhárwár ...	...	...	2	...	...	...	...	...	2	2	1	1	...	...	20 0 0	20 0 0	...	0 24 34
Bijápur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
Kánara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
Ratnágiri ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
Kolába ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
Total of British Districts for the year 1904-05 ...	3	...	136	1	16	1	11	6	174	179	22	157	1,612	107	2,450 4 0	1,949 5 0	237	117 2 125
Do. for the year 1903-04 ...	2	...	146	2	36	1	11	2	200	213	26	187	2,478	61	4,067 0 0	3,538 11 3	411	153 39 13
Native States.																		
Cutch ...	...	...	1	...	1	...	...	...	2	2	...	2	30	...	39 9 3	39 9 3	...	0 14 126
Káthiáwár ...	...	...	3	...	...	...	...	...	3	3	1	2	...	...	30 0 0	30 0 0	...	10 36 90
Cambay ...	...	...	8	...	...	...	...	...	8	8	2	6	...	...	26 0 0	26 0 0	...	0 6 44
Pálanpur ...	...	...	17	2	7	...	...	1	27	28	2	26	501	35	232 0 0	112 0 0	222	14 13 86
Mahi Kántha ...	...	...	3	...	2	...	...	...	5	8	3	5	92	...	160 0 0	85 0 0	30	6 36 125
Rewa Kántha ...	...	...	17	...	5	...	3	...	25	27	6	21	140	14	486 0 0	371 0 0	110	4 11 70
States under Surat Agency ...	...	...	...	...	1	...	...	...	1	1	...	1	...	...	10 0 0	.....	10	0 0 45
Total of Native States for the year 1904-05 ...	...	...	49	2	16	...	3	1	71	77	14	63	763	49	983 9 3	663 9 3	372	36 39 46
Do. for the year 1903-04 ...	...	...	49	1	8	....	...	...	58	89	8	81	1,763	30	1,444 0 0	960 0 0	820	57 18 121
Grand Total of British Districts for the year 1904-05 ...	3	...	185	3	32	1	14	7	245	256	36	220	2,375	156	3,433 13 3	2,612 14 3	609	154 1 171
Do. for the year 1903-04 ...	2	...	195	3	44	1	11	2	258	302	34	268	4,241	91	5,511 0 0	4,498 11 3	1,231	211 17 134

J. L. JENKINS,

Commissioner of Customs, Salt, Opium and Abkári.

IMPERIAL FORM No. 1.

IMPERIAL

Excise Revenue and

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit Toddy.				
												Tree-tax.				
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Outstills.	Total Country Spirit.	On trees tapped for toddy used in distillation	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	Deficiencies in Minimum Guaranteed Revenue for tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	1,63,827	1,033	...	8	1,041	(a) 22,19,153	...	9,99,214	96	..	32,18,463	...	1,95,754	...	1,95,754	...
Ahmedabad	6,736	...	...	...	...	1,67,236	...	...	...	7,275	1,74,511	...	...	400	400	...
Kaira	265	...	...	...	...	24,557	17,241	...	...	...	41,798	...	...	...	...	...
Panch Mahâls	90	...	...	...	...	40,000	...	...	87	...	40,087	...	...	...	...	...
Broach	1,740	...	...	...	...	2,66,754	...	...	...	...	2,66,754	...	...	5,295	5,295	...
Surat	4,585	23	...	...	23	8,02,935	...	...	173	...	8,03,108	...	...	2,90,817	2,90,817	...
Thâna	4,905	...	...	...	...	9,50,065	...	...	...	...	9,50,065	...	...	99,250	99,250	...
Násik	3,376	...	...	...	...	1,74,113	...	...	17	...	1,74,130	...	...	1,067	1,067	...
Khándesh	3,368	...	...	...	...	7,08,632	1,02,572	...	...	...	8,11,204	...	...	...	...	...
Ahmednagar	5,290	...	...	...	...	1,31,576	...	10,682	...	...	1,42,258	...	...	2,882	2,882	...
Poona	29,424	2,853	31,027	255	34,135	6,23,79	...	1,54,571	24	...	7,78,382	...	...	16,122	16,122	...
Sátára	2,823	...	...	...	...	1,13,391	...	18,354	110	...	1,31,855	...	...	317	317	...
Sholápur	4,444	...	...	...	...	1,36,469	...	...	...	...	1,36,469	...	...	34,952	34,952	...
Bijápur	450	...	...	..	...	67,216	...	...	71	...	67,287	...	...	46,459	46,459	...
Belgaum	4,361	...	...	...	...	2,62,817	...	40,937	...	...	3,03,754	...	...	36,117	36,117	...
Dhárwár...	5,315	...	...	...	...	3,67,999	...	...	...	...	3,67,999	...	...	59,226	59,226	...
Kánara	485	...	...	...	...	*1,08,767	...	...	*663	...	*1,09,430	18,168	...	28,786	46,954	1,372
Ratnágiri	860	...	...	...	...	76,568	...	...	3,760	...	80,328	79,145	...	71,530	1,50,675	...
Kolába	2,388	...	...	...	...	3,65,432	...	...	1	...	3,65,433	...	...	13,190	13,190	...
Total. 1904-1905 ...	2,44,232	3,909	31,027	263	35,199	76,07,467	1,19,813	12,23,758	5,002	7,275	89,63,315	97,313	1,95,754	7,06,410	9,99,477	1,372
Total. 1903-1904 ...	1.52.273	55.495	34.493	117	90.105	67.34.627	92.509	9.44.986	19.889	5.625	77.97.636	96.307	1.85.661	6.93.008	9.74.976	1,604

(a) Exclusive of Rs. 1,64,600 on account of duty on spirit issued for sale in Sind.

	Col. 7.	Col. 10.	Col. 12.
Above-ghât Tálukas...	96,205	...	96,205
Coast Tálukás ...	12,562	663	13,225
	108,767	663	109,430

FORM No. 1.

Net Revenue of 1904-1905.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
91,425	976	2,88,155	(b) 6,78,650	27,790	55,033	7,61,473	1,89,099	49,490	2,38,589	924	...	61,728	297	62,949	47,33,997	2,57,004	44,76,993
220	17	637	4,900	35	...	4,935	14,665	3,834	18,499	29	10	32	41	112	2,05,430	14,143	1,91,287
...	...	...	...	1	...	1	725	1,886	2,611	...	1	4	...	5	44,680	38,197	47,999
...	...	...	...	...	...	...	1,200	104	1,304	35	...	...	...	35	41,516		
8,077	7	13,379	...	...	...	...	3,057	1,879	4,936	...	...	...	...	...	2,86,609	10,909	2,75,900
1,47,253	763	4,38,833	...	5	...	5	10,183	7,169	17,352	130	1	6	...	137	12,64,043	25,202	12,38,841
20,724	1,944	1,21,918	...	3,588	...	3,588	2,442	4,106	6,548	...	...	50	2	52	10,87,076	26,914	10,60,162
120	12	1,199	...	...	...	...	6,530	11,429	17,959	19	...	2	1	22	1,96,686	12,684	1,84,002
...	...	...	...	1,27,981	...	1,27,981	6,066	9,402	15,468	888	1,055	2,761	113	4,817	9,62,838	87,418	8,75,420
6,830	94	9,806	...	...	...	...	15,520	6,860	22,380	3	...	...	248	251	1,79,985	18,776	1,61,209
25,840	811	42,773	...	...	...	...	23,009	27,874	50,883	3	1	150	...	154	9,35,751	20,042	9,15,709
75	1	393	...	15,076	...	15,076	11,584	2,885	14,469	...	...	81	2	83	1,64,099	18,888	1,45,211
25,870	368	61,190	...	1	...	1	5,603	3,481	9,144	...	...	55	1	56	2,11,304	9,039	2,02,265
66,588	621	1,13,668	...	1,674	...	1,674	4,174	2,312	6,486	78	...	16	3	97	1,89,662	13,699	1,75,963
85,066	675	1,31,858	...	1,270	...	1,270	4,810	1,503	6,313	13	...	...	34	47	4,47,003	17,230	4,30,373
1,03,027	660	1,63,913	...	4,742	...	4,742	26,398	13,272	39,670	33	...	12	17	62	5,86,701	10,278	5,76,423
14,587	520	63,433	...	558	...	558	6,564	3,608	10,172	76	...	57	...	133	1,84,211	14,361	1,69,850
27,525	920	1,79,120	...	1,238	...	1,238	3,294	2,946	6,240	59	...	31	...	90	2,67,876	23,719	2,44,157
2,038	241	15,523	...	3,381	...	3,381	3,301	3,843	7,144	5	...	3	...	8	3,93,863	15,469	3,78,414
6,41,325	8,630	16,50,804	(c) 6,83,650	1,87,340	55,033	9,25,923	3,38,284	1,57,883	4,96,167	2,295	1,068	64,988	759	69,110 †83	1,23,84,750 †83	6,33,975	1,17,50,775
5,67,132	8,288	15,52,000	6,76,550	34,448	15,496	7,26,494	1,39,412	1,16,768	2,56,180	3,260	1,063	61,732	116	66,176 †70	1,06,40,364 †70	6,02,558	1,00,38,306

† This represents the realizations at Rájkot Treasury on account of Excise Opium.

(*b*) Exclusive of Rs. 1,10,250 on account of duty on opium issued for sale in Sind.

(*c*) Inclusive of Rs. 73,444 on account of refunds of Opium Pass Fees paid to several Native States (*vide* foot-note (*b*) to Imperial Form No. 2.)

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 2.

Excise Charges of 1904-1905.

District.	Detail of Charges during the year.					Grand Total, Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
1	2	3	4	5	6	7	8
Bombay—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Commissioner of Customs	.....	...	...	85	.....	85	
Do. Opium Preventive Service...	53,625	14,524	129	572	.....	68,850	
Collector of Land Revenue, Customs and Opium	51,320	5,107	20,797	4,846	61,213	1,43,283	
Collector of Salt Revenue	19,851	419	1,017	860	22,639	44,786	
Ahmedabad	10,655	2,214	569	708	.....	14,146	
Kaira ... . / Panch Mahals	13,360	3,767	5,097	220	15,753	38,197	
Broach	5,127	1,103	239	148	4,292	10,909	
Surat	18,119	3,967	713	557	1,846	25,202	
Thána	18,760	6,559	1,014	567	14	26,914	
Násik	7,986	2,395	1,500	340	463	12,684	
Khándesh	55,684	12,703	3,544	5,388	10,099	87,418	
Ahmednagar	14,812	2,691	223	852	198	18,776	
Poona	14,908	2,921	90	925	1,198	20,042	
Sátára	14,026	3,186	78	627	971	18,888	
Sholápur...	6,479	1,771	175	338	276	9,039	
Bijápur	5,838	1,656	67	224	5,914	13,699	
Belgaum	10,682	4,085	530	678	1,255	17,230	
Dhárwár...	7,816	1,708	182	436	136	10,278	
Kánara	9,332	2,389	704	660	1,276	14,361	
Ratnágiri	16,091	2,317	1,513	2,065	1,733	23,719	
Kolába	10,017	4,042	266	485	659	15,469	
Total, Charges. 1904-1905 ...	(a)3,64,488	79,524	38,447	21,581	(b)* 1,29,935	6,33,975	
Total, Charges. 1903-1904 ...	(a)3,45,944	66,981	33,635	17,762	*1,38,236	6,02,558	

* Exclusive of the Opium and A'bkári Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.

(a) No deductions on account of contributions recovered from the Opium Farmers have been made as these contributions are solely utilized for the maintenance of the New Opium Preventive Service.

(b) Inclusive of Rs. 73,444 on account of refund of Opium Pass Fee to several Native States.

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs. Number of wholesale licenses for sale of						Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and molasses spirit.	Toddy spirit.	Out-stills.	European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Bombay	...	...	...	1	...	80	38	1	...	...	4	15	41	2	...	65
Ahmedabad	...	...	1	...	...	5	1	...	...	...	2	...	2	2	...	1
Kaira	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...
Panch Mahals	...	...	*1	...	...	1	...	...	...	...	...	...	...	2	...	...
Broach	...	...	...	...	...	4	...	...	...	...	1	...	...	...	...	...
Surat	...	...	2	...	...	3	3	...	...	...	2	...	...	1	...	...
Thána	...	...	...	...	...	6	...	...	...	...	...	1	4	2	1	4
Násik	...	...	1	...	...	...	3	...	...	...	...	...	...	3	1	14
Khándesh	...	...	2	...	...	3	2	...	...	...	...	...	2	2	...	7
Ahmednagar	...	...	...	...	...	5	2	...	...	...	6	...	...	1	...	...
Poona	1	1	1	...	...	26	9	...	...	...	3	13	1	4	1	39
Sátara	...	...	1	...	...	14	3	...	...	...	...	4	2	1	2	...
Sholápur	...	...	1	...	...	4	...	...	...	...	...	2	...	2	...	4
Bijápur	...	...	1	...	...	3	...	...	...	...	...	...	...	1	...	...
Belgaum	...	...	1	...	...	10	3	...	...	...	1	...	...	2	...	...
Dhárwár	...	...	1	...	...	9	2	...	...	...	3	1	...	3	...	...
Kánara	...	...	...	3	...	5	1	...	...	...	1	...	...	1	...	...
Ratnágiri	...	...	...	9	...	8	1	...	...	...	...	...	...	...	...	...
Kolába	...	...	...	19	...	7	...	...	...	...	...	4	...	2	...	1
Total ... 1904-1905 ...	1	1	32	13	...	193	68	1	...	...	24	40	52	32	5	135
Total ... 1903-1904 ...	1	1	31	13	...	188	71	1	...	...	28	39	49	32	5	135

District.	Vend of Liquor and Drugs—*continued.* Number of shops licensed to sell by retail.											Remarks.
	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Opium and its preparations. Raw Opium.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Cocaine licenses.	
1	18	19	20	21	22	23	24	25	26	27	28	29
Bombay	49	296	...	50	100	100	250	12	484	49	153	
Ahmedabad	10	68	...	...	...	6	6	141	34	24	16	
Kaira	2	35	...	...	...	...	...	104	1	12	...	
Panch Mahals	...	58	...	...	...	...	...	32	5	5	...	
Broach	1	66	8	...	9	22	39	50	17	12	6	
Surat	7	293	8,194	9	4	249	8,456	24	23	24	3	
Thána	7	337	115	...	256	213	584	18	8	20	9	
Násik	7	103	...	...	...	8	8	41	1	40	2	
Khándesh	5	255	...	...	...	...	...	100	11	74	1	
Ahmednagar	1	23	...	...	1	7	8	53	4	35	2	
Poona	2	68	1	...	12	39	52	52	37	48	21	
Sátára	1	56	2	...	...	3	5	37	7	28	3	
Sholápur	6	34	...	...	...	20	20	47	5	23	4	
Bijápur	...	71	...	...	1	99	100	15	.....	20	...	
Belgaum	...	114	...	...	1	106	107	16	9	26	11	
Dhárwár	1	123	...	...	2	114	116	23	3	44	1	
Kánara	...	147	...	...	...	103	103	11	.....	21	...	
Ratnágiri	...	187	...	...	...	153	153	9	13	15	...	
Kolába	5	187	9	...	20	71	100	13	4	15	...	
Total ... 1904-1905 ...	104	2,521	8,329	59	406	1,313	10,107	803	666	545	231	
Total ... 1903-1904 ...	107	2,473	6,941	59	399	1,329	8,728	808	514	512	163	

* Exclusive of the distillery at Vádia in the Sankheda Mewás under the Rewa Kántha Agency.

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and Abkári.

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.			
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues of Imperial Gallons.		
	Number of Imperial Gallons.	Average strength per Gallon.										At strength of 25° U. P.	At strength of 60° U. P.	At strength of
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
Bombay ...	a 7,753	0·7°U.P.	6 0 0	b 6,409	6 0 0	...	...	2	8 0 0	...	...	148,580	67,626	(20° U. P.) 550,780
Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	...	71,865	98	.....
Kaira ...	...	...	...	...	...	...	...	...	...	...	...	17,003	1,000	.....
Panch Mahâls ...	...	...	...	...	...	...	...	...	...	...	...	18,035	69,616	.....
Broach ...	...	...	...	...	...	...	...	...	...	...	...	97,778	46,270	.....
Surat ...	4	15°U.P.	6 0 0	...	...	...	...	...	...	...	...	218,215	338,593	.....
Thâna ...	...	...	...	...	...	...	...	...	...	...	...	145,130	515,566	.....
Násik ...	...	...	...	...	...	...	...	...	...	...	...	60,328	19,689	.....
Khándesh ...	...	...	...	...	...	...	...	...	...	...	...	111,343	632,109	.....
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	38,933	...	.....
Poona ...	c 2,459	0·7°O.P.	6 0 0	...	...	...	...	...	...	484,118	0 1 0	156,784	...	.....
Sátára ...	...	...	...	...	...	...	...	...	...	...	...	31,440	...	.....
Sholápur ...	...	...	...	...	...	...	...	...	...	...	...	39,708	...	.....
Bijápur ...	...	...	...	...	...	...	...	...	...	...	...	20,077	...	.....
Belgaum ...	...	...	...	...	...	...	...	...	...	...	...	67,818	...	.....
Dhárwár ...	...	...	...	...	...	...	...	...	...	...	...	107,894	...	.....
Kánara ...	...	...	...	...	...	...	...	...	...	...	...	54,934	...	(40° U. P.) 2,114
Ratnágiri ...	...	...	...	...	...	...	...	...	...	...	...	65,720	116,549	.....
Kolába ...	...	...	...	...	...	...	...	...	...	...	...	125,861	52,638	.....
Total. 1904-1905.	10,196	...	...	6,409	...	...	...	2	...	484,118	...	1,597,446	1,859,754	(20° U. P.) 550,780 (40° U. P.) 2,114
Total. 1903-1904.	19,334	...	...	6,284	...	5	...	...	...	549,195	...	1,364,098	1,583,123	(20·5° U.P.) 540,010 (40° U. P.) 2,206

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Salsette and Bassein Tálukas of the

a Inclusive of 7,597 gallons supplied to the Government Departments, free of duty.

b Inclusive of 6,400 gallons supplied to the Government Departments, free of duty.

c Inclusive of 1,884 gallons supplied to the Government Departments, free of duty.

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, OR PRIVATE.			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			REMARKS.
	Rates of duty.		Issues in sers (1 ser = 2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolás each).			
Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhánng.	Gánja.	Other sorts.	
15	16		17	18	19	20	21	22	23
		Rs. a. p.		Rs.	Rs.				
579,109	25° U.P.	3 0 0	5,744	26 to 32	40 to 45	3,288	8,652	2,500	(*b*) Shows the rate of duty on toddy spirit, exclusive of the drawback on account of tree-tax.
	60° U.P.	2 1 6 (*b*)							
		1 1 10 (*b*)							
	25° U.P.	2 10 0 (*c*)							
		2 8 0 (*d*)							
53,938		0 12 0 (*c*)	5,426	26 to 32	31 to 37	622	2,383	162	(*c*) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and
	60° U.P.	1 6 0 (*c*)							
		1 5 0 (*d*)							(*d*) to the rest of the district, excepting
		0 6 0 (*e*)							
	25° U.P.	2 4 0 (*f*)							
13,152		1 0 0 (*g*)	1,950	26 to 32	31 to 37	197	719	20	(*e*) the Parántij Táluka, including Modása Mahál, exclusive of the villages of Deroli, Amodra and Indran.
	60° U.P.	1 4 0 (*f*)							
		0 8 0 (*g*)							
	25° U.P.	1 0 0 (*hh*)							(*f*) Shows the rate of duty applicable to the whole district, excepting the Kapadvanj and Thásra Tálukas, with the exception of the town of Dákor.
41,373		0 12 0 (*h*)	992	26 to 32	31 to 37	159	300	13	
	60° U.P.	0 7 0 (*hh*)							
		0 6 0 (*h*)							
	25° U.P.	2 10 0 (*c*)							(*g*) Do. do. to the tálukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.
91,841		2 8 0 (*d*)	2,121	26 to 32	31 to 37	142	742	21	
	60° U.P.	1 6 0 (*c*)							
		1 5 0 (*d*)							
		2 8 0 (*i*)							
		2 4 0 (*j*)							(*h*) Shows rates of duty applicable to the eastern tálukas.
	25° U.P.	2 0 0 (*k*)							
		1 12 0 (*l*)							
299,098		0 12 0 (*ll*)	1,233	26 to 32	31 to 37	653	1,280	...	(*hh*) Shows the rates applicable to the western tálukas.
		1 6 0 (*i*)							
	60° U.P.	1 2 0 (*j*)							
		1 0 0 (*k*)							
		0 13 0 (*l*)							
		0 6 0 (*ll*)							(*i*) Shows rates of duty applicable to the city of Surat and those portions of the tálukas of Chorási and Olpád which are within five miles' limit of the Surat City.
		2 10 0 (*mm*)							
		2 8 0 (*m*)							
	25° U.P.	2 0 0 (*n*)							
		1 12 0 (*o*)							(*j*) Do. to the rest of the tálukas of Chorási and Olpád and to the western portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli.
		1 10 0 (*b*)*							
315,074		1 8 0 (*b*)†	304	23 to 29	36 to 40	87	837	35	
		1 5 0 (*mm*)							
		1 4 0 (*m*)							
	60° U.P.	1 0 0 (*n*)							(*k*) Do. to the táluka of Jaláipur.
		0 14 0 (*o*)							
		0 13 0 (*b*)*							
		0 12 0 (*b*)†							(*l*) Do. to the eastern portion of the tálukas of Bulsár Bárdoli, Mándvi and Chikhli and to the Párdi Táluka.
									(*ll*) Do. to the Dángs.
	25° U.P.	2 12 0 (*p*)							
		2 0 0 (*q*)							(*m*) Do. to the tálukas of Bassein, Bhiwndi, Váda, Murbád and Sháhápur.
53,122		2 6 0 (*pp*)	1,787	23 to 29	28 to 34	130	1,581	117	
	60° U.P.	1 6 0 (*p*)							
		1 0 0 (*q*)							
		1 3 0 (*pp*)							(*mm*) Do. to the tálukas of Sálsette and Kalyán.
	25° U.P.	3 0 0 (*r*)							(*n*) Do. to the tálukas of Máhim and Dáhánu.
		1 4 0 (*aa*)							
336,351		0 12 0 (*s*)	4,200	23 to 29	50 to 54	568	1,557	9	(*o*) Do. to the Umbargaon Petha.
		1 0 0 (*r*)							
	60° U.P.	0 10 0 (*aa*)							(*p*) Do. the whole district excepting the tálukas of
		0 6 0 (*s*)							
29,200	25° U.P.	3 10 0	3,822	23 to 29	28 to 34	41	1,128	...	(*q*) Báglán, Kalvan and Peint, and
117,588	25° U.P.	3 14 0 (*d*)	4,278	23 to 29	28 to 34	125	5,389	2,429	(*pp*) Málegaon Táluka.
		4 0 0 (*c*)							
23,580	25° U.P.	3 10 0	729	23 to 29	42 to 46	...	2,311	...	(*r*) Do. the whole district, except
		3 8 0 (*c*)							
29,781	25° U.P.	3 8 0 (*d*)	3,374	23 to 29	28 to 34	40	1,409	124	(*s*) the Navápur Petha, Akráni Pargana and the villages of the Taloda Táluka to the west of the town of Taloda, and
15,058	25° U.P.	3 4 0	138	23 to 29	36 to 38	1	881	...	
50,863	25° U.P.	3 14 0	304	23 to 29	30 to 32	...	1,025	...	
80,920	25° U.P.	3 6 0	397	23 to 29	42	45	5,106	...	(*aa*) Pimpalner, Nandurbár proper, Sháhádá and the rest of the Taloda Táluka.
		3 4 0 (*t*)							
	25° U.P.	1 12 0 (*u*)							(*t*) Do. above-ghát tálukas of the Kánara District.
d 42,469		0 8 4 (*b*)	61	23 to 29	40	5	1,531	...	(*u*) Do. coast tálukas of Kánara District.
		2 9 0 (*t*)							
	40° U.P.	1 6 0 (*u*)							
		0 6 8 (*b*)							(*bb*) The whole district, except the tálukas of Alibág and Panvel, where the rates are Rs. 2-10-0 and Rs. 1-5-0 for 25° U. P. and 60° U. P., respectively.
		1 12 0							
	25° U.P.	0 8 4 (*b*)							
95,910		0 14 0 *	82	23 to 29	36 to 40	4	762	...	* Applicable to Sálsette Táluka.
	60° U.P.	0 4 2 (*b*)							† Do. Bassein Táluka.
115,451	25° U.P.	2 8 0	239	23 to 29	36 to 38	49	975	4	
	60° U.P.	1 4 0 (*bb*)							
2,383,878	.....	...	37,181	...	...	6,125	38,578	5,434	
2,086,955	.....	...	40,808	...	...	4,964	29,009	8,374	

Thána District, in the coast tálukas of the Kánara District, and in the whole of the Ratnágiri District.

d Above-ghát Tálukas—23,182; Coast Tálukas—19,287.

J. L. JENKINS,

Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

District.	Population.				Number of Persons per Retail Shop for sale of	
					Liquors.	
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 24 of Form 3.
1	2	3	4	5	6	7
Bombay ...	.....	.....	.....	776,006	2,622	3,104
Ahmedabad ...	.....	.....	.....	795,967	11,705	132,661
Kaira ...	.....	.....	.....	716,332	20,467	.....
Panch Mahâls ...	.....	.....	.....	261,020	4,500	.....
Broach ...	.....	.....	.....	291,763	4,421	7,481
Surat ...	.....	.....	.....	655,650	2,238	78
Thána ...	.....	.....	.....	811,433	2,408	1,389
Násik ...	.....	.....	.....	816,504	7,927	102,063
Khándesh ...	.....	.....	.....	1,427,382	5,598	.....
Ahmednagar ...	.....	.....	.....	837,695	36,422	104,712
Poona ...	.....	.....	.....	995,330	14,637	19,141
Sátára ...	.....	.....	.....	1,146,559	20,474	229,312
Sholápur ...	.....	.....	.....	720,977	21,205	36,049
Bijápur ...	.....	.....	.....	735,435	10,358	7,354
Belgaum ...	.....	.....	.....	993,976	8,719	9,289
Dhárwár ...	.....	.....	.....	1,113,298	9,051	9,597
Kánara ...	.....	.....	.....	454,490	3,092	4,413
Ratnágiri ...	.....	.....	.....	1,167,927	6,246	7,634
Kolába	.....	.....	.....	605,666	3,238	6,056
Total ...	.....	.....	.....	15,323,310	6,078	1,516

District.	Number of Persons per Retail Shop for sale of—*continued.*		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 35 of Form 1.	Remarks.
	Drugs.						
	Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
1	8	9	10	11	12	13	14
Bombay ...	64,667	15,837	47,306	9,813	3,075	57,693	
Ahmedabad ...	5,645	23,411	2,285	62	232	2,403	
Kaira ...	6,888	59,694	587	.....	36	491	
Panch Mahâls ...	8,157	52,204	1,539	.....	50		
Broach ...	5,835	24,314	9,661	.....	169	9,456	
Surat ...	27,319	27,319	19,012	.....	265	18,895	
Thána ...	45,080	40,572	13,271	44	81	13,065	
Násik ...	19,915	20,413	2,189	.....	220	2,254	
Khándesh ...	14,274	19,289	5,707	897	108	6,133	
Ahmednagar ...	14,443	23,934	1,878	.....	267	1,924	
Poona ...	19,141	20,736	8,889	.....	511	9,200	
Sátára ...	30,988	40,949	1,178	131	126	1 272	
Sholápur ...	15,340	31,347	2,803	.....	127	2,805	
Bijápur ...	49,029	36,772	2,467	23	88	2,393	
Belgaum ...	62,123	38,253	4,426	13	64	4,330	
Dhárwar ...	48,404	25,302	4,870	43	356	5,178	
Kánara ...	41,317	21,642	3,814	12	224	3,737	
Ratnágiri ...	129,770	77,862	2,229	11	53	2,091	
Kolába ...	46,582	40,371	6,330	56	118	6,249	
Total ...	19,083	28,116	7,109	604	324	7,669	

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

No. C.—553 OF 1905.

REVENUE DEPARTMENT.
Commissioner's office,
Karáchi, 22nd August 1905.

FROM

W. T. MORISON, ESQUIRE, I. C. S.,
Commissioner in Sind;

To

THE SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

SIR,

I have the honour to submit the following report on the administration of the Excise (Abkári and Opium) Department of the Province of Sind for the year ending 31st March 1905. The portion of the report dealing with opium relates to excise opium only, in accordance with the directions conveyed in Government Resolution No. 4679, dated the 20th June 1904.

Important changes.

2. The only important change made during the year was the enhancement of the duty on charas from Rs. 2 to Rs. 6 per seer with effect from 1st April 1904. The issue rate of opium from Government treasuries was also increased from Rs. 12 to 13 per pound in March 1904, from Rs. 13 to 14 in July and from Rs. 14 to 16 in March 1905, and the maximum rate for sale to the public was consequently raised from Rs. 15 to Rs. 20 a pound.

Systems in force.

3. The systems of taxation in force were as follows:—

country liquor—licenses for the retail sale of country liquor are granted by Collectors and Deputy Commissioners at fees fixed separately for each shop: licensees are at liberty to obtain their liquor, on payment of still-head duty, either from the central distillery at Kotri or from Uran;

intoxicating drugs—licenses for retail vend are sold by auction, shop by shop, annually, and quantitative duties are levied as below on drugs manufactured or imported for sale—bháng 8 annas per seer, charas Rs. 6 per seer, gánja Rs. 4 per seer;

opium—one farmer for the whole Province was selected by the Commissioner: opium was procured from the Collector of Bombay and sold to the farmer from the huzúr treasuries: the farmer was Seth Chimansing Ramsing for the fourth year in succession: from 1st April 1905 the single shop system was introduced.

Imperial Form No. 1.

4. The following statement shows the total realizations from liquor, intoxicating drugs and opium, during each of the last five years:—

Heads of Revenue.	1900-1901.	1901-1902.	1902-1903.	1903-1904.	1904-1905.
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating drugs ...	2,75,900	2,53,430	2,39,212	2,37,695	2,69,218
Foreign and other liquors, dutiable at tariff rates ...	17,310	19,110	18,553	18,330	19,405
Country spirit.	7,89,472	8,46,166	8,58,508	8,57,876	9,32,459
Toddy	1,325	1,425	1,197	1,020	1,315
Opium	1,21,140	1,31,004	89,150	1,25,945	1,31,150
Miscellaneous	15,863	15,979	8,617	13,119	13,125
Total ...	12,21,010	12,67,114	12,15,237	12,53,985	13,66,672

In the above statement the figures for 1902-03 are calculated on the actuals for the 8 months ending 31st March 1903.

5. The increase of Rs. 1,12,687 in the total realizations is made up chiefly of increases of Rs. 74,583 under country liquor, of Rs. 31,523 under intoxicating drugs and of Rs. 5,205 under opium. The revenue from intoxicating drugs under the single shop system, though still below that obtained under the farming system which ceased on the 1st August 1901, shows a noteworthy improvement due to increased receipts from charas in all districts and from bháng in the Karáchi, Hyderabad, Sukkur and Upper Sind Frontier districts. The revenue from country liquor improved in all districts, but particularly in Karáchi and Hyderabad where the receipts advanced by Rs. 29,186 and 29,255 on those for the previous year. The higher revenue from opium, the issues of which from Government treasuries were considerably less than in the year 1903-04, was entirely due to the enhancement of the issue rate.

6. The issues of country liquor from the Kotri distillery for sale and the importations of Uran liquor during the years 1903-04 and 1904-05 were as follows :—

Imperial Form No. 4.

		1903-04.	1904-05.
		Gallons.	Gallons.
Kotri liquor.	Weak	9,140	9,266
	Strong	129,272	141,830
Uran liquor.	Weak	42,435	50,240
	Strong	2,212	2,559
	Total ...	183,059	203,895

The actual sales during the same period were as under:—

	1903-04.	1904-05.
	Gallons.	Gallons.
Karáchi	65,848	74,340
Hyderabad	65,541	70,967
Lárkhána	21,940	24,185
Sukkur	16,868	19,304
Thar and Párkar	7,979	8,223
Upper Sind Frontier	4,843	4,973
Total ...	183,019	201,992

The increased consumption in Karáchi, Hyderabad, Sukkur and Lárkána is attributed in Karáchi to the briskness of trade which employed more labourers from outside and gave higher wages and to the fact that fewer people left the town on account of plague, in Hyderabad to the celebration of a large number of marriages and the prolonged cold experienced during the winter, and in Sukkur and Lárkhána to the prolonged cold. The rate of consumption of country spirit per head of population according to the 1901 census was 3 drams compared with 2·6 drams, the average of the previous five years.

7. The number of stills licensed in the central distillery at Kotri was 21 with an aggregate capacity of 2,925 gallons, that is, the same as in the previous year. The total quantity of liquor manufactured was 149,729 gallons as against 143,525 gallons in 1903-04. Details of cost of manufacturing liquor at Kotri, of prices at which it is sold by the distillers, and of the maximum retail prices fixed by Government are as follows :—

	Plain liquor.		Flavoured liquor.	
	weak.	strong.	weak.	strong.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
cost of manufacturing at Kotri per gallon ...	0 13 2	1 5 8	0 15 5	1 7 2
average price at which sold by distillers per gallon	1 0 6	1 7 3	1 2 3	1 9 6
maximum retail prices per gallon ...	1 14 0	2 0 0	2 4 0	2 8 0

Kotri liquor is made chiefly from dates from the Persian Gulf, molasses from Sukkur and raisins from Afghanistan, while the flavouring ingredients come from Ceylon, the Persian Gulf, the Presidency proper, Punjab and Kandhar. These articles are all exempted from local octroi duties.

Intoxicating drugs.

8. The license fees for the retail sale of intoxicating drugs fell from Rs. 1,45,420 in 1903-04 to Rs. 1,34,070. The sales of bháng, however, increased from 113,346 seers in 1903-1904 to 127,947, while those of charas and gánja fell from 12,937 and 530 seers to 11,024 and 411 respectively. The consumption of bháng increased in all districts except Thar and Párkar where, owing to the scarcity that prevailed in the desert, sales of all kinds of intoxicating drugs show a decrease. The increase was due to the comparative cheapness of the drug and competition among licensees. In the town of Karáchi, however, the retail price of bháng rose from Re. 1 to as much as Rs. 2-4-0 per seer and of charas from Rs. 10 to Rs. 25 per seer. In spite of these high prices the sales of bháng increased by 360 seers, of charas by 400 seers and of gánja by 80 seers—a result which is attributable to the large influx of labourers and to the high wages obtained by them during the year.

Foreign liquor.

9. The imports into Karáchi for the last two years of foreign spirits (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs are shown below :—

	1903-1904.	1904-1905.
	Gallons.	Gallons.
Ale, beer, porter, cider and other fermented liquors	417,081	637,936
Brandy, whisky and other spirits	142,488	134,011
Champagne and other sparkling wines	41,604	38,289
Total ...	601,173	810,236

The sales at licensed foreign liquor shops were as follows :—

District.	Fermented liquors.	Wines.	Liquors.	Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.
Karáchi	133,796	7,939	728	44,091
Hyderabad	12,424	626	298	10,756
Lárkhána	303	36	...	763
Sukkur	2,882	418	192	5,176
Thar and Párkar	...	...	...	...
Upper Sind Frontier	77	19	5	262
Total ...	149,482	9,038	1,223	61,048
*1903-1904 ...	128,362	9,392	1,124	57,268

* NOTE—In Appendix E to the Report for 1903-1904 *for* "gallons" *read* "dozens."

The Karáchi and Hyderabad districts are responsible for the larger consumption of fermented liquors and spirits. The consumption of beer is liable to fluctuation as local contractors frequently secure orders for the supply of beer in bulk for troops. Malt liquor is however becoming popular among the better classes of consumers and the demand was so marked during the year as to necessitate the grant of a second license for the sale of beer in the town of Hyderabad.

Opium transactions of Government depôts.

10. The issues of opium from Government depôts (huzúr treasuries) to the farmer for sale in Sind were 18,108 lbs. and the amount realized by Government was Rs. 2,49,403. The prime cost of this opium was Rs. 2,09,699, the conveyance and packing charges Rs. 1,690, and the net profit to Government

was thus Rs. 38,014. The balance on hand at the depôts at the end of the year was lbs. 11,800 valued at Rs. 1,48,145.

Opium Statement I.

11. The total amount of opium consumed was 18,559 lbs. as compared with 19,900 lbs. in 1903-1904 or a decrease of 1,341 lbs., which is due to the increase in the maximum selling price of the drug. The consumption per head was ·23 tolas as compared with ·25 last year.

Opium Statement II.

12. The total excise opium revenue on the basis of actual sales amounted to Rs. 1,08,272 as against Rs. 1,15,590.

13. The difference between the duty shown in column 2 of Opium statement II and column 9 of Imperial form I is, as explained in the last report, due to the fact that the former represents the duty on actual sales and the latter duty on the opium issued from Government depôts to the farmer for sale.

14. Statements (*a*) showing demands, collections, refunds, remissions and balance of excise revenue and (*b*) explaining the difference between the collections of excise in the Accountant General's books and those in the foregoing statement are appended (Appendices D and E.)

Offences against excise laws.

15. During the year 14 cases relating to liquor, 61 to intoxicating drugs and 7 to opium were sent up for trial with the result that 11, 51 and 2 convictions respectively were secured (*vide* Appendix B. and Opium statement III).

General remarks.

16. The increase in the consumption of bháng, while the license fees for the retail vend of intoxicating drugs decreased, is again an unsatisfactory feature of the year. I have already reported to Government on the working of the single shop system for the sale of intoxicating drugs (*vide* No. C.—337 of the 24th May 1905), and propose to submit a further report as soon as the inquiries which are being made are completed. Steps are being taken to raise the license fees for the retail sale of foreign liquor, as sanctioned in Government Resolution No. 209, dated 11th January 1905, for the Presidency proper. The consumption of country liquor, amounting to 3 drams only per head, is not excessive. The necessity for new shops is invariably carefully investigated and local opinion consulted before they are opened: no old shops are continued as a matter of course. The conduct of the excise officers has been satisfactory.

I have the honour to be,
Sir,
Your most obedient Servant,
W. T. MORISON,
Commissioner in Sind.

Note showing corrections and alterations required to make Chapter VII of the Government of India Excise (Intoxicating Liquors) Memorandum, relating to the Province of Sind, correct with reference to facts and figures for the year ending 31st March 1905.

Paragraph 207. The total excise revenue for the year ending 31st March 1905 amounted to 13·66 lákhs made up as follows:—

	Receipts in lákhs of rupees.	Percentage of total receipts.
Country spirit ...	9·33	68·2
Toddy ...	·01	·1
Duty on country rum, etc. ...	·008	·0
Imported liquors ...	·19	1·4
Opium and its preparations ...	1·31	9·6
Hemp drugs ...	2·69	19·7
Miscellaneous ...	·13	1·0
	13·668	100·0

Paragraph 211, line 3. *For* 1903-1904 *read* 1904-1905.

Lines 4 and 5. *For* "slightly over Rs. 2,900" *read* "Rs. 2,954."

Paragraph 214. Of the 9·33 lákhs realized from country spirit only ·39 came from distillery and vend fees, the rest from still-head duty. The issues for consumption amounted 178,287 proof gallons, which gives an average duty of Rs. 5-0-2 per proof gallon and a total taxation of Rs. 5-3-8.

Paragraph 215. The quantity of toddy sold in 1904-1905 was 9,093 gallons and the revenue realized was Rs. 1,315.

Paragraph 222. Calculated on the census returns of 1901, the incidence of excise revenue in Sind for the year ending 31st March 1905 was Re. 0-6-9 per head, of which about seven-tenths was derived from liquor.

APPENDIX I.

Column 2, *for* 1903-04 *read* 1904-05.
„ 3 „ 12·53 „ 13·66.
„ 4 „ 0-6-3 „ 0-6-9.
„ 5 „ 68·5 „ 68·2.
„ 8 „ 10·0 „ 9·6.
„ 9 „ 19·0 „ 19·7.

APPENDIX II.

Column 2, *for* 1903-04 *read* 1904-05.
„ 3 „ 8·19 „ 8·93.
„ 4 „ ·35 „ ·36.
Columns 5 & 7, *for* 8·54 „ 9·29.
Column 8, *for* 160 „ 178.
„ 9 „ 49 „ 63.
„ 10 „ 5-1-8 „ 5-0-2.
„ 11 „ 0-3-11 „ 0-3-6.
„ 12 „ 5-5-7 „ 5-3-8.

P. R. HANSON,
for Acting Commissioner in Sind.

APPENDIX A.

District.	Consumption of Country Liquor.				Total Abkári Revenue.			
	1904-05.		Average of previous 5 years.		1904-05.		Average of previous five years.	
	Gallons.	Rate of consumption per head of population.	Gallons.	Rate of consumption per head of population.	Realizations	Incidence of taxation per head of population.	Realizations.	Incidence of taxation per head of population.
		Drams.		Drams.	Rs.	Rs. a. p.	Rs.	Rs. a. p.
Karáchi	74,340	8·00	67,557	7·00	3,48,619	0 12 6	3,45,996	0 12 5
Hyderabad ...	70,967	3·53	58,488	2·91	4,49,730	0 7 6	3,88,038	0 6 5
Lárkhána... ...	24,185	2·00	23,375*	2·00	1,67,184	4 1 0	1,66,478*	0 4 1
Sukkur	19,304	1·77	16,170	1·48	2,04,791	0 6 3	1,39,142	0 4 3
Thar and Párkar...	8,223	1·00	6,370	·80	55,512	0 2 3	46,041	0 1 11
Upper Sind Frontier	4,973	·02	5,567	·02	31,924	0 2 2	40,654	0 2 10
Total ...	201,992	3·	177,527	2·6	12,57,760	0 6 3	11,26,349	0 5 7
Total for 1903-04.	183,019	2·7	187,224	2·8	11,15,266	0 5 7	12,08,323	0 6 0

* For 3 years ending 1903-1904.

APPENDIX B.

Statement showing the number of offences against the A'bkári laws detected during the year ending 31st March 1905.

District.	Liquor.				Hemp Drugs.				Grand Total.	Cases in which convictions were obtained.	
	Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession.	Miscellaneous.	Total.	Illicit manufacture or cultivation.	Illicit importation or possession.	Miscellaneous.	Total.		Liquor.	Hemp Drugs.
Karáchi ...	...	...	1	1	...	...	4	4	5	1	4
Hyderabad ...	...	1	1	2	13	14	...	27	29	2	23
Lárkhána ...	...	...	1	1	...	6	3	9	10	1	7
Sukkur... ...	...	3	3	6	...	10	2	12	18	4	9
Thar and Párkar.	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier	...	4	...	4	...	9	...	9	13	3	8
Total ...	...	8	6	14	13	39	9	61	75	11	51

By order,

P. R. HANSON,

Assistant Commissioner in Sind.

APPENDIX C.

Statement showing the quantity of imported denaturalized spirits passed into consumption at the favourable 5 per cent. ad valorem rate of duty during 1904-1905 in Sind.

Country from which imported.	Quantity imported.	Quantity locally consumed.	Quantity exported to other Provinces.
	Gals.	Gals.	Gals.
United Kingdom	100	.....	.....
Germany	1,172	.....	.....
Total ...	1,272	*	*

* Details of quantity locally consumed and that exported to other parts of India are not available.

APPENDIX D.

Statement showing demands, collections, refunds, remissions and balances of Excise revenue for the year 1904-05.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total made in Column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns No. 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current.	Arrear.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	3,96,224	1,264	3,97,488	3,89,705	1,264	3,90,969	3,563	...	2,956	5,491	3,96,460
Hyderabad	5,41,282	4,335	5,45,617	5,22,973	1,404	5,24,377	17,945	2,118	1,177	37,774	5,62,151
Lárkhána	1,93,461	620	1,94,081	1,88,731	30	1,88,761	4,520	...	800	13,373	2,02,134
Sukkur	2,04,791	60	2,04,850	1,97,372	60	1,97,432	7,346	...	72	17,135	2,14,567
Thar and Párkar ...	1,05,448	17	1,05,465	1,03,864	17	1,03,881	1,462	...	122	7,260	1,11,141
Upper Sind Frontier.	38,939	...	38,939	38,924	...	38,924	15	...	...	3,579	42,503
Total ...	14,80,145	6,296	14,86,440	14,41,569	2,775	14,44,344	34,851	2,118	5,127	84,612	15,28,956

By order,

P. R. HANSON,

Assistant Commissioner in Sind.

APPENDIX E.

Statement explaining the difference between the collections of Excise Revenue in the Accountant General's books, and those in the Demand, Collection and Balance Statements for the year 1904-05.

District.	Amount as per Treasury account.	Deduct.		Net collections.	Add.		Amount as per demand collection and balance statements (columns 7 & 8 of Statement D.)
		Collections made on account of other districts.	Collections on account of future Kists.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	7,22,401	3,25,941	5,491	3,90,969	...	3,563	3,94,532
Hyderabad	2,44,371	24,878	37,774	1,81,719	3,42,658	17,945	5,42,322
Lárkhána	1,26,502	...	13,373	1,13,129	75,633	4,520	1,93,281
Sukkur	1,30,761	40	17,135	1,13,586	85,288	7,346	2,04,778
Thar and Párkar ...	77,930	...	7,260	70,670	33,337	1,462	1,05,468*
Upper Sind Frontier ..	31,900	...	3,579	28,321	10,603	15	38,939
Total ..	1,33,865	3,50,859	84,612	8,98,394	5,47,519	34,851	14,79,320*

* Includes Rs. 125 over-collected under Abkári and subsequently refunded in Thar and Párkar District.

OPIUM STATEMENT No. I.

Statement showing the quantities of opium actually passed into consumption, the rate of consumption per head of population, the number of shops licensed for the sale of opium and the number of licenses granted to Medical Practitioners.

Name of District.	Population (Census 1901).	Total sales of opium.	Rate of Consumption per head of Population.	Number of licensed opium shops.	Number of licenses granted to Medical Practitioners.	Remarks.
		Lbs.	Tolas.			
Karáchi	446,513	3,432	·31	57	3	
Hyderabad	963,210	6,504	·27	91	...	
Sukkur	523,345	2,694	·26	41	5	
Lárkhána	656,083	1,971	·12	32	1	
Thar and Párkar	389,714	3,428	·35	55	...	
Upper Sind Frontier	232,045	530	·09	11	...	
Total for 1904-1905 ...	3,210,910	18,559	·23	287	9	
Total for 1903-1904 ...	3,210,910	19,900	·25	287	6	

By order,
P. R. HANSON,
Assistant Commissioner in Sind.

OPIUM STATEMENT No. II.

Statement showing the Excise Opium Revenue from all sources for the year 1904-1905.

District.	Opium duty on actual sales.	License fees.	Profit on sales of Government opium.	Contribution for Government Establishment.	Fines and confiscations.	Miscellaneous receipts.	Total.	Duty on opium supplied to Native States.	Refunds granted to Native States.	Net duty on opium supplied to Native States.	Total Excise Revenue.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Karáchi	17,650	...	...	2,654	45	14	20,363	...	...	...	20,363
Hyderabad	33,449	...	...	3,636	2	29	37,116	...	...	...	37,116
Sukkur	13,855	...	...	1,030	...	15	14,900	...	...	...	14,900
Lárkhána	10,137	...	...	1,632	...	2	11,771	...	...	...	11,771
Thar and Párkar	17,630	...	...	3,168	...	...	20,798	...	...	...	20,798
Upper Sind Frontier ...	2,726	...	...	598	...	...	3,324	...	...	...	3,324
Total for 1904-1905 ...	95,447	...	...	12,718	47	60	1,08,272	...	...	...	1,08,272
Total for 1903-1904 ...	1,02,343	...	...	12,672	29	73	1,15,117	473	...	473	1,15,590

OPIUM STATEMENT No. III.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of.

District.	Number of Cases.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and Amount of Imprisonment.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal sale of opium.	Breach of conditions of licenses.	Illegal export of opium.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
																		Tolas. g.
Karáchi	...	...	3	...	...	...	...	...	3	3	...	...	...	...	45	45	...	25 0
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lárkhána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar and Párkar	...	...	4	...	...	...	...	...	4	4	2	2	...	one month each.	50	50	...	53 0
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total for 1904-1905 ...	...	...	7	...	...	...	...	...	7	7	2	2	...	one month each.	95	95	...	78 0
Total for 1903-1904 ...	...	...	7	...	1	1	1	...	10	11	3	8	30 days.	40 days.	135	85	3 months 14 days.	41 27½

By order,

P. R. HANSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1904-05.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Detail of Gross Receipts during the year by districts from													
District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Drugs other than Opium.		
												Gánja, Bhang, etc.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees and other miscellaneous items.	Total.	Duty.	License fees.	Gain on sale-proceeds of opium.	Total.	Fees on Permits.	License fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	12,730	808	2,79,667	12,366	1,315	...	2,93,348	16,693	...	6,814	23,507	13,891	27,737	41,628
Hyderabad	3,321	.....	3,43,758	12,198	...	2,954	3,58,910	32,875	...	13,418	46,293	47,923	39,571	87,499
Lárkhána	419	.....	1,18,816	4,231	...	...	1,23,046	9,346	...	3,814	13,160	21,321	22,217	43,538
Sukkur	2,022	.....	87,185	4,268	...	...	91,453	13,824	...	5,643	19,467	49,874	26,369	76,243
Thar and Párkar ...	...	.....	40,952	2,146	...	...	43,098	18,000	...	7,847	25,347	2,134	10,280	12,414
Upper Sind Frontier.	105	.....	22,828	1,091	...	...	23,919	2,393	...	978	3,376	.....	7,896	7,896
Total ...	18,597	808	8,93,206	36,300	1,315	2,954	9,33,774	93,136	...	38,014	1,31,150	1,35,143	1,34,070	2,69,218
Total for 1903-1904...	17,145	1,185	8,19,046	35,905	1,020	2,925	8,58,896	1,02,604	...	23,341	1,25,945	92,275	1,45,420	2,37,695

1	16	17	18	19	20	21	22	23	24
	Detail of Gross Receipts during the year by Districts from								
District.	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	Fines and forfeitures under Abkári Act.	Fines and forfeitures under Opium Act.	Other items, Abkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	112	45	.....	2,683	2,825	8,71,846	7,653	3,67,193	
Hyderabad	.....	2	.....	3,665	3,667	4,99,690	15,135	4,84,555	
Lárkhána	14	...	167	1,634	1,815	1,81,978	5,538	1,76,440	
Sukkur	2	...	.....	1,045	1,047	1,90,232	3,461	1,86,771	
Thar and Párkar ...	.....	...	.....	3,168	3,168	84,027	2,683	81,344	
Upper Sind Frontier.	5	...	.....	598	603	35,899	733	35,166	
Total ...	133	47	167	12,775	13,125	13,66,672	35,203	13,31,469	
Total for 1903-1904...	257	29	88	12,745	13,119	12,53,985	35,794	12,18,191	

By order,

P. R. HANSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1904-1905.

1		2	3	4	5	6	7	8
District.		Detail of Charges during the year.					Grand Total Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
		Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs. a.	
Karáchi	A'bkári ...	3,357	.....	.....	.....	.....	3,557 0	
	Opium ...	1,627	454	.....	2,015	.....	4,096 0	
	Total ...	5,184	454	.....	2,015	.....	7,653 0	
Hyderabad	A'bkári ...	10,549	1	109 0	685	645	11,989 0	
	Opium ...	2,983	.....	87 0	76	.....	3,146 0	
	Total ...	13,532	1	196 0	761	645	15,135 0	
Lárkhána	A'bkári ...	2,538	102	.....	1,404	.....	4,044 0	
	Opium ...	936	303	.....	250	.....	1,494 0	
	Total ...	3,474	410	.....	1,654	.....	5,538 0	
Sukkur	A'bkári ...	2,100	152	.....	201	.....	2,453 0	
	Opium ...	672	180	.....	156	.....	1,008 0	
	Total ...	2,772	332	.....	357	.....	3,461 0	
Thar and Párkar ...	A'bkári ...	.....	.....	.....	44	.....	44 0	
	Opium ...	1,969	603	.....	67	.....	2,639 0	
	Total ...	1,969	603	.....	111	.....	2,683 0	
Upper Sind Frontier ...	A'bkári ...	.....	.....	162 8	86	3	251 8	
	Opium ...	337	120	.....	24	.....	481 0	
	Total ...	337	120	162 8	110	3	732 8	
Total Charges for the year 1904-1905 .		27,268	1,920	358 8	5,008	648	35,202 8	
Total for 1903-1904 ...		26,869	2,729	254 0	4,801	1,142	35,795 0	

By order,

P. R. HANSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11
	Manufacture of Liquor.				Vend of Liquor and Drugs.					
	Number of				Number of wholesale licenses for sale of					
District.	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.		European liquors imported or manufactured in India.	Methylated spirits.	Rectified spirits.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.
			Central Distilleries, public or private. Mhowra and molasses spirit.	Out-stills.							
Karáchi ...	...	...	...	...	33	12	2	4	...	...	12
Hyderabad ...	...	...	1	...	7	3	...	3	...	...	7
Lárkhána ...	...	...	...	...	2	...	...	3	...	...	8
Sukkur ...	...	...	...	...	5	4	...	5	...	...	10
Thar and Párkar ...	...	...	...	...	...	...	...	...	...	...	1
Upper Sind Frontier...	...	...	...	...	1	...	...	3	...	...	1
Total ...	...	...	1	...	48	19	2	18	...	...	39
Total for 1903-1904 ...	...	...	1	...	44	17	...	17	...	...	32

1	12	13	14	15	16	17	18	19	20	21	22	23
	Vend of Liquor and Drugs—*continued.*											
	Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers.					Number of shops licensed to sell by retail.						
District.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Traveller's Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Toddy-shop licenses.	Opium and its preparations. Raw Opium.	Opium and its preparations. For medical purposes (druggists' permits and the like).	Drugs other than Opium (Bháng, Gánja, etc.).	Remarks.
Karáchi ...	5	7	1	...	40	4	63	9	57	3	(*a*)72	(*a*)Includes 7 shops for the sale of cocaine.
Hyderabad ...	2	1	1	...	1	...	90	...	91	...	(*b*)126	(*b*) Do. 2 shops do.
Lárkhána ...	...	...	3	...	...	...	55	...	32	1	116	
Sukkur ...	...	2	3	...	12	...	49	...	41	5	(*c*)104	(*c*)Includes 3 shops for the sale of cocaine.
Thar and Párkar ...	...	...	...	...	...	...	17	...	55	...	28	
Upper Sind Frontier.	...	...	...	...	...	...	17	...	11	...	39	
Total ...	7	10	8	...	53	4	291	9	287	9	485	
Total for 1903-1904 .	6	9	6	...	46	5	296	9	287	6	471	

By order,

P. R. HANSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.		
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
											Uran Liquor.		Kotri Liquor.
District.	Issues at average strength of 25° Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° to 28° U. P.	At strength of 12° U.P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.
	Doz.	Rs.	Doz.	Rs.	Doz.		Doz.		Doz.	Rs. a.	Gals.	Gals.	Gals.	Gals.
Karáchi	80	6	30	6	50	5 per cent. *ad valorem*.	...	...	...	...	44,976	2,451	878	26,035
Hyderabad	...	...	...	...	...	...	...	...	2,657	0 1	5,244	108	2,117	64,386
Lárkhána	...	...	...	...	...	...	...	...	...	...	.....	.....	1,223	23,121
Sukkur	...	...	...	...	...	...	...	...	1,376	0 1	.....	.....	4,078	16,077
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	.....	.....	129	8,099
Upper Sind Frontier ..	...	...	...	...	...	...	...	...	...	...	20	.....	841	4,112
Total ...	80	6	30	6	50	...	...	...	4,033	0 1	50,240	2,559	9,266	141,830
Total for 1903-1904 ...	80	6	60	6	10	...	...	...	...	...	42,435	2,212	9,140	129,272

1	15	16		17	18	19	20			21
	COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE—*continued.*			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
	Issues of Imperial Gallons—*contd.*	Rates of duty.			Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Equivalent of London proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amounts sold by retail).	Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhang.	Ganja.	Charas.	Remarks.
	Gals.		Rs. a. p.	S.	Rs.	Rs.	S.	S.	S.	
Karáchi	60,236	Kotri.		1,623	*32	40	7,491	288	2,501	* The issue rate was increased from Rs. 12 to 13 per lb. in March 1904, from Rs. 13 to 14 in July 1904, and from Rs. 14 to 16 in March 1905.
Hyderabad	65,794	35° to 40°	2 10 0	3,196	*32	40	42,182	62	4,260	
Lárkhána	22,498	4° to 8°	5 0 0	903	*32	40	31,405	1	1,267	
Sukkur	17,661	Uran.		1,344	*32	40	38,049	46	2,034	
Thar and Párkar	7,603	25° to 28°	3 0 0	1,750	*32	40	4,696	14	344	
Upper Sind Frontier	4,405	12° to L. P.	5 0 0	233	*32	40	4,124	.....	618	
Total ...	178,287	.....	...	9,054	...	.....	127,947	411	11,024	
Total for 1903-1904 ...	160,322	.....	...	10,014	...	.....	113,346	530	12,937	

By order,

P. R. HANSON,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
District.	Population.				Number of Persons per Retail Shop for sale of Liquors.	
	Hindus.	Musalmans.	Others.	Total.	Country Spirits, column 18 of Form 3.	Country Fermented Liquors, column 19 of Form 3.
Karáchi	93,085	344,514	8,914	446,513	7,087	49,613
Hyderabad... ...	236,356	725,192	1,662	963,210	10,702	...
Lárkhána	97,687	557,651	745	656,083	11,929	...
Sukkur	143,299	379,189	857	523,345	10,681	...
Thar and Párkar ...	158,062	230,749	903	389,714	22,924	...
Upper Sind Frontier.	22,765	209,192	88	232,045	13,650	...
Total ...	751,254	2,446,487	13,169	3,210,910	11,304	49,613
Total for 1903-1904	751,254	2,446,487	13,169	3,210,910	10,847	356,768

1	8	9	10	11	12	13	14
District.	Number of Persons per Retail Shop for sale of Drugs.		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 23 of Form 1.	Remarks.
	Opium and its preparations, column 20 of Form 3.	Other Drugs, column 22 of Form 3.	From Spirits and Fermented Liquors, total of columns 2, 3 and 8 of Form 1.	From Opium and its preparations, column 12 of Form 1.	From Drugs other than Opium, column 15 of Form 1.		
			Rs.	Rs.	Rs.	Rs.	
Karáchi	7,834	6,201	6,873	534	931	8,345	
Hyderabad... ...	10,585	7,645	3,730	482	908	5,047	
Lárkhána	20,502	5,656	1,882	202	664	2,714	
Sukkur	12,765	5,032	1,786	374	1,457	3,591	
Thar and Párkar ...	7,086	13,918	1,106	667	319	2,140	
Upper Sind Frontier.	21,095	5,950	1,035	147	340	1,529	
Total ...	11,188	6,620.	2,969	408	839	4,148	
Total for 1903-1904	11,188	6,817	2,732	392	740	3,794	

By order,
P. R. HANSON,
Assistant Commissioner in Sind.

No. 162 of 1905.

A'bkári Office,
Aden, 25th May 1905.

From

THE COLLECTOR OF A'BKA'RI AND SALT REVENUE,
Aden;

To

THE COMMISSIONER OF A'BKA'RI,
Aden;

Through

THE FIRST ASSISTANT RESIDENT,
Aden.

SIR,

I have the honour to submit the following Report on the Administration of the A'bkári and Opium Departments in Aden and Perim, for the official year ending 31st March 1905.

I.—THE CONSTITUTION OF THE DEPARTMENT.

2. There has been no change in the administration of the A'bkari Department which is vested in the Assistant Residents at Aden and Perim, acting as Collectors within their respective charges under the control of the Political Resident, Aden, who is the Commissioner of A'bkári for the whole Settlement of Aden.

3. The sanctioned strength of the A'bkári Establishment as it stood on the 31st March 1905, is shown in the following table :—

Name of Post.	Strength.	Rate per mensem.	Amount per mensem.	Allowance.		Total annual cost.
				Local.	Travelling.	
		Rs.	Rs.	Rs.	Rs.	Rs.
Inspector	1	125	125	60	30	2,580
Gauger	1	75	75	...	...	900
Sub-Inspector	1	50	50	...	...	600
Assistant Inspectors ...	2	50	100	...	...	1,200
Havildárs	2	20	40	...	...	480
Náik	1	17	17	...	...	204
Peons	15	15	225	...	...	2,700
Total ...	23	...	632	60	30	8,664

At Perim no separate establishment is maintained, the work of the A'bkári Department being carried out by the local Police.

II.—FINANCIAL RESULT OF THE YEAR'S ADMINISTRATION.

4. The principal sources from which excise revenue is derived in Aden, are detailed in the following tabular statements in which the realizations and the expenditure of the year under report are also contrasted with those of the previous year :—

Receipts.

Items.	Aden.		Perim.		Total.	
	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors	84,527	77,774	1,064	960	85,591	78,734
2. License fees for the sale of foreign liquors ...	3,900	5,850	100	100	4,000	5,950
3. Still-head duty on country liquor	28,253	24,353	...	...	28,253	24,353
4. License fees for the manufacture and sale of country liquor.	267	400	...	...	267	400
5. License fees for the manufacture and sale of intoxicating drugs.	933	1,525	...	...	933	1,525
6. Duty on the intoxicating drugs	1,734	1,640	...	...	1,734	1,640
7. Miscellaneous	1,840	1,772	...	...	1,840	1,772
Total ...	1,21,454	1,13,314	1,164	1,060	1,22,618	1,14,374

The total revenue therefore amounted to Rs. 1,14,374 against Rs. 1,22,618 in 1903-04. The decrease is attributed to the fact that during the last year there was an abnormal increase under item I, *viz.*, "Duty on imported foreign liquors," due to circumstances explained in paragraph 4 of that year's report.

Expenditure.

Items.	Aden.	
	1903-04.	1904-05.
	Rs.	Rs.
1. Establishment	8,558	8,594
2. Contingencies	911	813
	9,469	9,407

III.—Imported Foreign Liquors.

5. The details of the quantities of foreign liquors, wines and spirits passed for consumption in Aden and Perim respectively, during the year 1904-05 and the previous year, are given in the subjoined statement :—

Items.	Aden.		Perim.		Total, Aden and Perim.		Aden.		Perim.	
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Liquors, *viz.*, ale, beer and other fermented liquors ...	219,375	223,411	692	808	220,067	224,219	4,036	...	116	...
Rum	5,723	3,410	2	...	5,724	3,410	...	2,312	...	2
Spirits, *viz.*, brandy, whisky, gin and other sorts	13,623	14,583	220	250	13,843	14,833	960	...	30	...
Spirits used in arts and unfit for human consumption ...	12	19	...	11	12	30	7	...	11	...
Wines, *viz.*, champagne and other sparkling wines ...	585	509	31	26	616	535	...	76	...	5
Wines, *viz.*, port, claret, sherry and other sorts	7,316	6,184	323	126	7,639	6,310	...	1,132	...	197
Liqueurs	222	340	21	4	243	344	118	...	...	17
Total ...	246,855	248,456	1,289	1,225	248,144	249,681	5,121	3,520	157	221

6. Thirteen licenses for the sale of imported foreign liquors were issued in Aden and one in Perim, against the same number in 1903-04.

IV.—Country Liquor.

7. The country liquor manufactured in Aden is distilled from a mixture of dates and currants. It is chiefly consumed by the native Jews. The rates of still-head duty are as under :—

	Rs.	a.	p.	
Not above 50° U. P.	2	5	0	per Imperial Gallon.
„ 25° U. P.	3	7	6	„
Above 50° and below 25° under London proof	3	7	6	„

The total quantity of country liquor manufactured during the 12 months ending 31st March 1905, is as under :—

Items.	1903-04.	1904-05.
In Aden.	Gallons.	Gallons.
Dates liquor 50° U. P. ...	12,000	10,450
Do. 25° U. P. ...	145	54
In Perim.		
Nil	.....	.....
Total ...	12,145	10,504

V.—Intoxicating Drugs.

8. The details of the consumption of the Intoxicating Drugs including Opium, are contrasted in the following table with those of the previous year :—

District.	Gánja.		Bháng.		Opium.	
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.
	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.
Aden and Shaik Othman ...	25 12 0	28 16 0	11 9 0	5 20 0	6 23 0	4 8 0
Perim	.....	.....	.....	.....	.....	.....
Total ...	25 12 0	28 16 0	11 9 0	5 20 0	6 23 0	4 8 0

OPIUM.

VI.—The year's transactions.

9. The quantity of Excise Opium sold during the year, was 120 lbs. against 191 lbs. in 1903-1904. The Opium revenue amounted to Rs. 2,870-0-0 against Rs. 3,402-10-0 in last year as shown in the following table :—

Items.	1903-1904.	1904-1905.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sale of Excise Opium ...	2,292 0 0	1,640 0 0	.....	652 0 0
License fee for Opium Farm.	1,100 10 8	1,230 0 0	129 5 4	.....
Total ...	3,392 10 8	2,870 0 0	129 5 4	652 0 0

VII.—Incidence of Taxation.

10. The incidence of A'bkári taxation per head of population (according to Census returns of 1901) for the year under report and the previous year, is noted in the statement given below :—

Place.	Population as per Census of 1901.	1903-1904.		1904-1905.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	42,738	1,21,454	2 13 6	1,13,314	2 10 5
Perim	1,236	1,164	0 15 1	1,060	0 13 10
Total ...	43,974	1,22,618	.....	1,14,374	.....

VIII.—Offences.

11. The number of offences against the A'bkári Law detected during the year, was four and these were classed under "Illegal importation of liquor." In all cases the accused were convicted and fined.

IX.—Conduct of the Staff.

12. During the last three months of the year under report, for which I held charge of the Post of Collector of A'bkári, I was entirely satisfied with the excellent work done by Inspector Gilder, who, I regret to say, has since died suddenly.

The work done by Mr. Coutinho and Mr. D'Souza, Gauger and Sub-Inspector, has given satisfaction.

I have the honour to be,
Sir,
Your most obedient Servant,
A. H. E. MOSSE, Lieut.,
Collector of A'bkári, Aden.

No. 3352 of 1905.

Aden Residency, the 8th June 1905.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

H. M. MASON, Major-General,
Political Resident, Aden.

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References.

British Districts.

1 Under the Public or Private Distilleries Still head duty and License fee system.

2 Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system.

3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system

4 Contract Distillery and Separate shop system.

5 Contract Distillery Separate shop and minimum guaranteed Revenue system.

Native States.

6 Abkari Revenue leased to the British Government for a period of years and Abkari Administration under system No. 2 above

7 Under system No. 3 above.

8 Under Contract Distillery and Separate shop system.

9 Under Contract Distillery, Separate shop and minimum guaranteed Revenue system.

10 Under Treaty engagements working their Abkari under British system.

11 Maintaining a shopless belt along their frontier, marching with tracts coming under heads. 2, 3, 4 & 5

Foreign Settlements.

12 Portuguese Indian Settlements.